



3013 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Principal Office: 1900 LIBAL STREET
GREEN BAY, WI 54301

For the Year Ended: DECEMBER 31, 2008

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Utility Address: 1900 LIBAL STREET
GREEN BAY, WI 54301

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JULIE BEAUCHAMP, CPA

Title: FINANCE DIRECTOR

Office Address:

1900 LIBAL STREET
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800 EXT 112

Fax Number: (920) 448 - 2850

Email Address: julie@villageofallouez.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address: julie@villageofallouez.com

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

Name: STEVE VANDENAVOND

Title: VILLAGE PRESIDENT

Office Address:

1900 LIBAL STREET
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

Email Address: navons@juno.com

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

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

Name: MIKE KONECNY

Title:

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

Email Address: mike.konecny@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/16/2008

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: CRAIG BERNDT

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1900 LIBAL STREET
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800 EXT 108

Fax Number: (920) 448 - 2850

Email Address: craig@villageofallouez.com

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:
MR STEVE VANDENAVOND, VILLAGE PRESIDENT

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:

Identification and Ownership - Contacts (Page iv)

General footnotes

Contact type - individual or firm, if other than utility employee, preparing this report - the e-mail address for the utility employee who prepared this report was entered here. Without it a fatal error was generated as follows: a valid email address must be supplied.

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

The utility clerk is not new.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,023,670	3,513,255	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,374,898	2,587,761	2
Depreciation Expense (403)	226,925	236,416	3
Amortization Expense (404-407)	36,903	0	4
Taxes (408)	192,433	186,899	5
Total Operating Expenses	2,831,159	3,011,076	
Net Operating Income	192,511	502,179	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	192,511	502,179	
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)	19,328	49,968	10
Miscellaneous Nonoperating Income (421)	0	86,436	11
Total Other Income	19,328	136,404	
Total Income	211,839	638,583	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,296)	(12,296)	12
Other Income Deductions (426)	40,343	38,824	13
Total Miscellaneous Income Deductions	28,047	26,528	
Income Before Interest Charges	183,792	612,055	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	9,119	6,560	15
Amortization of Premium on Debt--Cr. (429)	7,890	6,052	16
Interest on Debt to Municipality (430)	191,305	205,218	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	192,534	205,726	
Net Income	(8,742)	406,329	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,799,278	5,445,931	20
Balance Transferred from Income (433)	(8,742)	406,329	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	12,962	52,982	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)	5,777,574	5,799,278	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,023,670	0	3,023,670	1
Total (Acct. 400):	3,023,670	0	3,023,670	
Operation and Maintenance Expense (401-402):				
Derived	2,374,898	0	2,374,898	2
Total (Acct. 401-402):	2,374,898	0	2,374,898	
Depreciation Expense (403):				
Derived	226,925	0	226,925	3
Total (Acct. 403):	226,925	0	226,925	
Amortization Expense (404-407):				
Derived	36,903	0	36,903	4
Total (Acct. 404-407):	36,903	0	36,903	
Taxes (408):				
Derived	192,433	0	192,433	5
Total (Acct. 408):	192,433	0	192,433	
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:	192,511	0	192,511	
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 ON REGULAR AND BOND ACCOUNTS	19,328		19,328	11
Total (Acct. 419):	19,328	0	19,328	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	19,328	0	19,328	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(12,296)	0	(12,296)	14
NONE			0	15
Total (Acct. 425):	(12,296)	0	(12,296)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	40,343	40,343	16
NONE			0	17
Total (Acct. 426):	0	40,343	40,343	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,296)	40,343	28,047	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	9,119		9,119	19
Total (Acct. 428):	9,119	0	9,119	
Amortization of Premium on Debt--Cr. (429):				
AMORTIZATION OF PREMIUM ON DEBT	7,890		7,890	20
Total (Acct. 429):	7,890	0	7,890	
Interest on Debt to Municipality (430):				
Derived	191,305	0	191,305	21
Total (Acct. 430):	191,305	0	191,305	
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:	192,534	0	192,534	
NET INCOME:	31,601	(40,343)	(8,742)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,683,114	2,116,164	5,799,278	24
Total (Acct. 216):	3,683,114	2,116,164	5,799,278	
Balance Transferred from Income (433):				
Derived	31,601	(40,343)	(8,742)	25
Total (Acct. 433):	31,601	(40,343)	(8,742)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
AMORTIZATION OF LOSS ON REFUNDING	12,962		12,962	* 27
Total (Acct. 435)--Debit:	12,962	0	12,962	
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):	3,701,753	2,075,821	5,777,574	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.
Amortization of loss on debt refunding done in 2006.

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	3,023,670	0	0	0	3,023,670	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,023,670	0	0	0	3,023,670	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	227,725	29,966	257,691	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	19,995	3,569	23,564	7
Water utility plant accounts	7,318	883	8,201	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	34,418	(34,418)	0	18
All other accounts	0	0	0	19
Total Payroll	289,456	0	289,456	

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	7.1	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)	11,777,119	11,755,858	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,466,930	2,474,198	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	9,310,189	9,281,660	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	97,833	40,595	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	97,833	40,595	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,963	2,944	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	731,667	713,943	10
Other Special Funds (128)	0		11
Total Other Property and Investments	733,630	716,887	
CURRENT AND ACCRUED ASSETS			
Cash (131)			12
Special Deposits (134)	0		13
Working Funds (135)	200	200	14
Temporary Cash Investments (136)	22,548	281,267	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	228,435	224,324	17
Other Accounts Receivable (143)	273,721	496,082	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	68,372	65,174	20
Plant Materials and Operating Supplies (154)	53,979	54,099	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	6,750	8,060	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	654,005	1,129,206	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	70,839	64,284	29
Extraordinary Property Losses (182)	147,616	95,659	30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	275,691	335,903	34
Total Deferred Debits	494,146	495,846	
Total Assets and Other Debits	11,191,970	11,623,599	

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)	29,326	29,326	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	5,777,574	5,799,278	37
Total Proprietary Capital	5,806,900	5,828,604	
LONG-TERM DEBT			
Bonds (221)			38
Advances from Municipality (223)	4,425,000	4,740,000	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	4,425,000	4,740,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	200,296	377,551	42
Payables to Municipality (233)	417,253	327,448	43
Customer Deposits (235)	1,584	1,584	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	41,435	43,818	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	660,568	750,401	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	71,959	68,593	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	227,543	236,001	51
Total Deferred Credits	299,502	304,594	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,191,970	11,623,599	

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	11,755,858	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)	9,396,842	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,369,642	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	10,635				8
Total Utility Plant	11,777,119	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,167,089	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	299,841	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,466,930	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	9,310,189	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,199,845				2,199,845	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	226,925				226,925	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	22,552				22,552	6
Accruals charged other						7
accounts (specify):						8
Dep exp on computers charged to sew	3,182				3,182	9
Salvage	3,864				3,864	10
Other credits (specify):						11
Correct prior year retirements	33,080				33,080	12
Extraordinary property losses	55,937				55,937	13
					0	14
					0	15
Total credits	345,540	0	0	0	345,540	16
Debits during year						17
Book cost of plant retired	378,296				378,296	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	378,296	0	0	0	378,296	25
Balance end of year (111.1)	2,167,089	0	0	0	2,167,089	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)	274,353				274,353	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	40,343				40,343	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,766				1,766	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	42,109	0	0	0	42,109	16
Debits during year						17
Book cost of plant retired	16,621				16,621	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	16,621	0	0	0	16,621	25
Balance end of year (111.2)	299,841	0	0	0	299,841	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
EQUIP. FROM PLANT INTO STOCK	40,595			40,595	2
METER CHART RECORDER		5,940		5,940	3
REDUCED VOLTAGE STARTER		9,350		9,350	4
REDUCED VOLTAGE STARTER		13,560		13,560	5
REDUCED VOLTAGE STARTER		10,745		10,745	6
REDUCED VOLTAGE STARTER		10,745		10,745	7
REDUCED VOLTAGE STARTER		4,350		4,350	8
1/2 HP COMPRESSOR		919		919	9
REGAL CHLORINATOR		1,629		1,629	10
Total Nonutility Property (121)	40,595	57,238	0	97,833	
Less accum. prov. depr. & amort. (122)	40,595	57,238		97,833	11
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	53,979	54,099	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	53,979	54,099	

**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)				
GENERAL OBLIGATION REFUNDING BOND 05/06	2,430	428	37,264	1
GENERAL OBLIGATION REFUNDING BOND 05/08	2,559	428	13,116	2
GENERAL OBLIGATION REFUNDING BOND 08/04	1,980	428	20,459	3
Promisory Note 7/98	2,150	428	0	4
Total			70,839	
Unamortized premium on debt (251)				
GENERAL OBLIGATION REFUNDING BOND 05/08	1,838	429	9,418	5
GENERAL OBLIGATION REFUNDING BOND 08/04	6,052	429	62,541	6
Total			71,959	

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	29,326	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>29,326</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)	
None				0	1
				Total Bonds (Account 221):	0

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)					
GENERAL OBLIGATION REFUNDING BONDS	05/01/2006	04/01/2024	4.16%	1,830,000	1
GENERAL OBLIGATION REFUNDING BONDS	05/01/2008	06/01/2012	3.42%	725,000	2
GENERAL OBLIGATION REFUNDING BONDS	08/15/2004	04/01/2019	4.49%	1,870,000	3
Total for Account 223				4,425,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	192,433	2
Charged electric department expense		3
Charged sewer department expense	6,035	4
Other (explain):		
NONE		5
Total Accruals and other credits	198,468	
Taxes paid during year:		
County, state and local taxes	174,709	6
Social Security taxes	19,780	7
PSC Remainder Assessment	3,979	8
Other (explain):		
NONE		9
Total payments and other debits	198,468	
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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Promisory Note 7/1/1998	3,245	16,225	19,470	0	3
GENERAL OBLIGATION REFUNDING BONDS 05/01/2008		16,325	14,284	2,041	4
GENERAL OBLIGATION REFUNDING BONDS 05/1/2006	19,050	75,924	76,015	18,959	5
GENERAL OBLIGATION REFUNDING BONDS 08/15/2004	21,523	82,831	83,919	20,435	6
Subtotal	43,818	191,305	193,688	41,435	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NOTE ANTICIPATION NOTES 07/30/2004	0			0	8
Subtotal	0	0	0	0	
Total	43,818	191,305	193,688	41,435	

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):		
DEFERRED SPECIAL ASSESSMENTS	1,963	2
Total (Acct. 124):	1,963	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
PLANT AND EQUIPMENT REPLACEMENT FUNDS	731,667	4
Total (Acct. 126):	731,667	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	228,435	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	228,435	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	207,917	12
Merchandising, jobbing and contract work		13
Other (specify):		
STORM WATER UTILITY	64,222	14
MISCELLANEOUS WATER SERVICE CHARGES	1,582	15
Total (Acct. 143):	273,721	
Receivables from Municipality (145):		
DELINQUENT WATER CHARGES ON TAX ROLL	68,372	16
Total (Acct. 145):	68,372	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PROPERTY, INJURY & DAMAGE INSURANCE AND MISCELLANEOUS	6,750	17
Total (Acct. 165):	6,750	
Extraordinary Property Losses (182):		
UNAMORTIZED PORTION OF LOSS ON RETIREMENT & COSTS TO ABANDON UTILITY PLANT	147,616	18
Total (Acct. 182):	147,616	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED PORTION OF WATER TOWER REPAINTING	141,750	22
UNAMORTIZED PORTION OF LOSS ON DEBT REFUNDING	133,941	23
Total (Acct. 186):	275,691	
Payables to Municipality (233):		
SEWER (NON-REGULATED) ACCOUNTS RECEIVABLE	207,917	24
STORM WATER UTILITY ACCOUNTS RECEIVABLE	64,222	25
ADVANCE TO COVER OPERATING CASH DEFICIT	145,114	26
Total (Acct. 233):	417,253	
Other Deferred Credits (253):		
Regulatory Liability	184,439	27
ACCRUED VACATION AND SICK LEAVE LIABILITY	43,104	28
Total (Acct. 253):	227,543	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

Unamortized portion of retirement losses and abandonment costs of \$184,519 incurred in 2007 and 2008 on the retirement of two wells, pumping equipment and other pumping equipment per PSC authorization letter dated 02/28/08.

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Unamortized portion of water tower repainting costs of \$189,000 per PSC authorization dated 03/09/06.

Unamortized portion of loss on debt refunding of \$146,903 - n/a.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #143 - Sewer (non-regulated) balance of \$207,917 is offset by the same amount in Account #233 - Sewer (non-regulated) accounts receivable. This amount represents the sewer customer accounts receivable balance on the utility billing system as of 12/31/08.

Account #143 - Storm water utility balance of \$64,222 is offset by the same amount in Account #233 - Storm water utility accounts receivable. This amount represents the storm water customer accounts receivable balance on the utility billing system as of 12/31/08.

Account #145 - Done - See particulars, column (a)

Account #233 - Advance from municipality to cover operating cash deficit - Done - See particulars, column (a)

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)	9,382,199	0	0	0	9,382,199	1
Materials and Supplies	54,039	0	0	0	54,039	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,183,467	0	0	0	2,183,467	4
Customer Advances for Construction					0	5
Regulatory Liability	190,587	0	0	0	190,587	6
NONE					0	7
Average Net Rate Base	7,062,184	0	0	0	7,062,184	
Net Operating Income	192,511	0	0	0	192,511	8
Net Operating Income as a percent of						
Average Net Rate Base	2.73%	N/A	N/A	N/A	2.73%	

**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	196,735	0	0	0	196,735	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,296	0	0	0	12,296	3
Other (specify):						
NONE					0	4
Balance End of Year	184,439	0	0	0	184,439	

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.

\$725,000 general obligation refunding bonds were issued on 05/01/08 for the purpose of refunding the remaining balance of the promisory note which was issued on 07/01/98.

6. Formal proceedings with the Public Service Commission.

Rate increase 70-WR-104 granted beginning 12/09/08.

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)	2,937,087	3,029,148	1
Total Sales of Water	2,937,087	3,029,148	
Other Operating Revenues			
Forfeited Discounts (470)	18,527	17,201	2
Rents from Water Property (472)	54,744	52,891	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	13,312	414,015	5
Total Other Operating Revenues	86,583	484,107	
Total Operating Revenues	3,023,670	3,513,255	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,677,727	1,859,997	6
Pumping Expenses (620-633)	101,434	206,969	7
Water Treatment Expenses (640-652)	27,569	28,184	8
Transmission and Distribution Expenses (660-678)	309,895	258,913	9
Customer Accounts Expenses (901-906)	33,218	32,983	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	225,055	200,715	12
Total Operation and Maintenance Expenses	2,374,898	2,587,761	
Other Operating Expenses			
Depreciation Expense (403)	226,925	236,416	13
Amortization Expense (404-407)	36,903	0	* 14
Taxes (408)	192,433	186,899	15
Total Other Operating Expenses	456,261	423,315	
Total Operating Expenses	2,831,159	3,011,076	
NET OPERATING INCOME	192,511	502,179	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Account #407 amortization of \$36,903 is the first of five years of amortization of extraordinary property losses incurred in the retirement of two wells, pumping equipment, other pumping equipment and the costs of abandonment/removal in 2007 and 2008. PSC letter dated 02/28/08.

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	5,223	262,798	1,793,262	5
Commercial (461.2)	247	61,644	308,373	6
Industrial (461.3)				7
Public Authority (461.4)	24	63,523	269,433	8
Total Metered Sales to General Customers (461)	5,494	387,965	2,371,068	
Private Fire Protection Service (462)	33		12,570	9
Public Fire Protection Service (463)	1		553,449	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	5,528	387,965	2,937,087	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				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)	553,449	3
NONE		4
Total Public Fire Protection Service (463)	553,449	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	18,527	6
Other (specify):		
Total Forfeited Discounts (470)	18,527	
Rents from Water Property (472):		
LEASE OF TOWER AND GROUND SPACE FOR TELECOMMUNICATIONS ANTENNAS AND EQUIPMENT	54,744	7
Total Rents from Water Property (472)	54,744	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER ON/RESET METERS, RECONNECTION CHARGES, NON-EMERGENCY CALLS, NSF CHARGES	1,330	9
Return on net investment in meters charged to sewer department	11,982	10
Other (specify):		
Total Other Water Revenues (474)	13,312	

OTHER OPERATING REVENUES (WATER)

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

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

Account #474 - Done - see particulars, column (a)

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	20,394	0	* 1
Operation Labor and Expenses (601)	9,923	8,775	2
Purchased Water (602)	1,636,887	0	* 3
Miscellaneous Expenses (603)	433	1,840,687	* 4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	167	1,047	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	9,923	9,488	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	1,677,727	1,859,997	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	6,224	510	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	27,720	138,497	* 16
Pumping Labor and Expenses (624)	4,316	5,241	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	29,141	33,827	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	11,240	6,173	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	22,793	22,721	24
Total Pumping Expenses	101,434	206,969	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	6,804	16,111	26
Operation Labor and Expenses (642)	20,765	11,660	27
Miscellaneous Expenses (643)		413	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)		0	32
Total Water Treatment Expenses	27,569	28,184	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	32,434	50,372	* 35
Meter Expenses (663)	352	1,033	36
Customer Installations Expenses (664)	14,833	7,824	37
Miscellaneous Expenses (665)	3,521	4,432	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	64,063	54,887	42
Maintenance of Transmission and Distribution Mains (673)	135,207	81,835	* 43
Maintenance of Services (675)	27,342	20,150	44
Maintenance of Meters (676)	11,144	25,867	* 45
Maintenance of Hydrants (677)	20,999	12,513	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	309,895	258,913	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	10,044	10,311	49
Customer Records and Collection Expenses (903)	23,174	22,672	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	33,218	32,983	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	57,406	58,865	55
Office Supplies and Expenses (921)	6,851	6,015	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	19,063	14,621	58
Property Insurance (924)	8,572	8,222	59
Injuries and Damages (925)	8,770	11,235	60
Employee Pensions and Benefits (926)	92,454	76,474	* 61
Regulatory Commission Expenses (928)	11,140	5,073	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	12,299	10,944	64
Rents (931)	8,500	8,500	65
Maintenance of General Plant (932)		766	66
Total Administrative and General Expenses	225,055	200,715	
Total Operation and Maintenance Expenses	2,374,898	2,587,761	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Fuel or power purchased for pumping (623), divided by the total KWH used for pumping on the source of supply, pumping and purchased water statistics schedule is greater than 12 cents. The utility went on line with the purchase of water from Manitowoc Public Utility in August of 2007. KWH for 2006 (the last full year of pumping) was 2,140,182 as compared to 123,747 for 2008 (the first full year of purchased water). It appears that the current higher cost per KWH is due to an increase in the ratio of peak to non-peak energy usage. Utility staff will be meeting with the electrical provider to gain a better understanding of this.

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

Account #600 - This account was added to the water utility timesheets in 2008. The account consists of wages for the supervision of the operation and maintenance of the source of supply facility.

Account #602 - This account consists of payments to the Central Brown County Water Authority (CBCWA) for the purchase of water from the Manitowoc Public Utility (MPU). 2008 charges of \$1,638,410 reduced by a refund in excess of accounts receivable for 2007 charges in the amount of \$1,523.

Account #603 - This account was used prior to 2008 primarily for payments to the CBCWA. CBCWA consumption charges of \$1,840,585 for 2007. CBCWA consumption charges for 2008 were recorded in account #602.

Account #623 - This decrease is due to decreased electrical pumping charges due to going on line with water from the MPU in August of 2007.

Account #662 - This decrease is due mainly to a decrease in wages charged to this account. Hydrant flushing was increased in 2007 due to going on line with water from MPU in August of 2007. The system was flushed two times in 2007.

Account #673 - This increase is due mainly to main breaks resulting in increased repair costs from contractors and water utility labor.

Account #676 - This decrease is due mainly to a decrease in labor and supplies. Completed major purchase of meter replacement batteries (10 year cycle) in 2007.

Account #926 - This increase is due mainly to an increase in health insurance fringe benefits of \$10,316 due mostly to a change in coverage type for one of the employees. An increase of \$3,837 in accrued vacation and sick leave benefits was recorded in 2008. 2007 was the initial year of recording the accrued vacation and sick leave benefits which were charged to account #435.

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		174,709	170,736	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,035	5,955	2
Net property tax equivalent		168,674	164,781	
Social Security		19,780	18,910	3
PSC Remainder Assessment		3,979	3,208	4
Other (specify): NONE			0	5
Total tax expense		192,433	186,899	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170040				3
County tax rate	mills		4.381111				4
Local tax rate	mills		5.985828				5
School tax rate	mills		8.612832				6
Voc. school tax rate	mills		1.483322				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.633133				10
Less: state credit	mills		1.615880				11
Net tax rate	mills		19.017253				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.985828				14
Combined School Tax Rate	mills		10.096154				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.081982				17
Total Tax Rate	mills		20.633133				18
Ratio of Local and School Tax to Total	dec.		0.779425				19
Total tax net of state credit	mills		19.017253				20
Net Local and School Tax Rate	mills		14.822525				21
Utility Plant, Jan. 1	\$	11,755,858	11,755,858				22
Materials & Supplies	\$	54,099	54,099				23
Subtotal	\$	11,809,957	11,809,957				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,809,957	11,809,957				26
Assessment Ratio	dec.		0.998034				27
Assessed Value	\$	11,786,739	11,786,739				28
Net Local & School Rate	mills		14.822525				29
Tax Equiv. Computed for Current Year	\$	174,709	174,709				30
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	174,709					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	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)	29,618				29,618	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)	313,385		78,931		234,454	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	343,003	0	78,931	0	264,072	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	609,518	32,647	10,592		631,573	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	869,824	5,577	220,479	24,526	679,448	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	5,428		2,714	8,554	11,268	* 16
Total Pumping Plant	1,484,770	38,224	233,785	33,080	1,322,289	
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)	19,941			(19,941)	0	* 19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0		1,629	19,941	18,312	* 21
Total Water Treatment Plant	19,941	0	1,629	0	18,312	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,681				4,681	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	403,676				403,676	24
Transmission and Distribution Mains (343)	4,217,924	151,854	9,564		4,369,406	25
Services (345)	1,184,232	91,192	6,018		1,269,406	26
Meters (346)	815,838	14,738	6,269		824,307	27
Hydrants (348)	493,098	71,829	7,371		555,556	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	7,119,449	329,613	29,222	0	7,419,840	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	10,435				10,435	32
Computer Equipment (391.1)	54,958	6,664	12,901		48,721	33
Transportation Equipment (392)	121,762		21,123		100,639	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	17,091				17,091	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	35,279		705		34,574	38
Communication Equipment (397)	68,356				68,356	39
SCADA Equipment (397.1)	92,513				92,513	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	400,394	6,664	34,729	0	372,329	
Total utility plant in service directly assignable	9,367,557	374,501	378,296	33,080	9,396,842	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	9,367,557	374,501	378,296	33,080	9,396,842	

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 Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account #325 - Retirements of \$220,479 consist of the following:

Station #1 - This station is no longer in use. Retire all pumping equipment for a total of \$43,341.

Station #4 - Retire a pump, motor, bypass piping and a reduced voltage starter for a total of \$40,247. These items were replaced by items moved from station #5.

Station #5 - Retire a Furnas control panel, a reduced starter for a motor, bypass piping, air release valve upgrades and an air compressor for a total of \$23,548. Also, retire the replacement and reinstallation of pumping equipment in the amount of \$63,029. The only item remaining at this station is a motor which is scheduled to be transferred to station #4 in 2009.

Station #6 - Retire a pump, 125 hp base and pump enhancements for a total of \$21,139. These items were replaced by items moved from station #5.

Station #7 - Retire reduced starters for the well pump and two booster pumps for a total of \$29,175.

If Adjustments for any account are nonzero, please explain.

Account #325 column (f) amount of \$24,526 is to add back fully depreciated station #7 pump and 150 hp base that were retired in 2007 because a pump and base were shown as transfers from station #5 to station #7. The pump and base were actually transferred from station #5 to station #6 with a 2008 retirement shown for station #6.

Account #328 column (f) amount of \$8,554 is to add back a fully depreciated gas motor and rotation gear drive that were shown as retirements in 2007 but were actually transferred from one station to another.

Account #332 column (f) amount of (\$19,941) and account #334 column (f) amount of \$19,941 - adjustment was made to reclassify water treatment equipment from account #332 to account #334.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	75,858				75,858	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	75,858	0	0	0	75,858	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,802,565		6,925		1,795,640	25
Services (345)	366,580		4,358		362,222	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	141,260		5,338		135,922	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,310,405	0	16,621	0	2,293,784	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,386,263	0	16,621	0	2,369,642	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,386,263	0	16,621	0	2,369,642	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	161,725	2.90%	7,944 *	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	161,725		7,944	
PUMPING PLANT				
Structures and Improvements (321)	426,415	3.20%	19,857	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	147,484	4.40%	34,084 *	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	5,428	4.40%	0 *	11
Total Pumping Plant	579,327		53,941	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	4,130	6.00%		* 13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)		6.00%	1,147 *	15
Total Water Treatment Plant	4,130		1,147	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	261,393	2.20%	8,882	17
Transmission and Distribution Mains (343)	203,516	1.30%	55,759	18
Services (345)	227,943	2.90%	35,578	19
Meters (346)	417,217	5.50%	45,103	20
Hydrants (348)	59,243	2.20%	11,557	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,169,312		156,879	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	10,435	5.80%		24
Computer Equipment (391.1)	54,958	26.70%	6,364	25
Transportation Equipment (392)	117,753	13.30%	4,009	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	11,041	5.80%	991	28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	78,931			16,119	106,857 *	4
316					0	5
317					0	6
	78,931	0	0	16,119	106,857	
321	10,592				435,680	7
323					0	8
325	220,479		1,125	64,344	26,558 *	9
326					0	10
328	2,714			8,554	11,268 *	11
	233,785	0	1,125	72,898	473,506	
331					0	12
332				(4,130)	0 *	13
333					0	14
334	1,629			4,130	3,648 *	15
	1,629	0	0	0	3,648	
341					0	16
342					270,275	17
343	9,564				249,711	18
345	6,018				257,503	19
346	6,269				456,051	20
348	7,371		2,439		65,868	21
349					0	22
	29,222	0	2,439	0	1,299,408	
390					0	23
391					10,435	24
391.1	12,901		300		48,721	25
392	21,123				100,639	26
393					0	27
394					12,032	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	26,788	7.50%	2,620	30
Communication Equipment (397)	44,138	15.00%	10,253	31
SCADA Equipment (397.1)	20,238	9.20%	8,511	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	285,351		32,748	
Total accum. prov. directly assignable	2,199,845		252,659	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 2,199,845		 252,659	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	705				28,703	30
397					54,391	31
397.1					28,749	32
398					0	33
	<u>34,729</u>	<u>0</u>	<u>300</u>	<u>0</u>	<u>283,670</u>	
	<u>378,296</u>	<u>0</u>	<u>3,864</u>	<u>89,017</u>	<u>2,167,089</u>	
					0	34
	<u>378,296</u>	<u>0</u>	<u>3,864</u>	<u>89,017</u>	<u>2,167,089</u>	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Account #314 - Adjustment of \$16,119 is for the loss on retirement of well #5.

Account #325 - Total adjustment of \$64,344. Adjustment of \$39,818 is for the loss on retirement of pumping equipment. Remaining adjustment of \$24,526 is to add back fully depreciated station #7 pump and 150 hp base that were retired in 2007 because a pump and base were shown as transfers from station #5 to station #7. The pump and base were actually transferred from station #5 to station #6 with a 2008 retirement shown for station #6.

Account #328 - Adjustment of \$8,554 is to add back a fully depreciated gas motor and rotation gear drive that were shown as retirements in 2007 but were actually transferred from one station to another.

Account #332 - Adjustment of (\$4,130) is to remove the beginning balance from this account - recorded in account #334.

Account #334 - Adjustment of \$4,130 is to record the beginning balance which was in account #332.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	1,669	4.40%	3,338	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	1,669		3,338	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	109,139	1.30%	23,388	18
Services (345)	131,806	2.90%	10,568	19
Meters (346)	0	0.00%		20
Hydrants (348)	31,739	2.20%	3,049	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	272,684		37,005	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					5,007	9
326					0	10
328					0	11
	0	0	0	0	5,007	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	6,925				125,602	18
345	4,358				138,016	19
346					0	20
348	5,338		1,766		31,216	21
349					0	22
	16,621	0	1,766	0	294,834	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	274,353		40,343	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	274,353		40,343	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	16,621	0	1,766	0	299,841	
					0	34
	16,621	0	1,766	0	299,841	

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	40,185			40,185	1
February	34,749			34,749	2
March	37,002			37,002	3
April	35,697			35,697	4
May	37,710			37,710	5
June	40,495			40,495	6
July	41,227			41,227	7
August	44,775			44,775	8
September	42,853			42,853	9
October	36,686			36,686	10
November	30,393			30,393	11
December	41,900			41,900	12
Total annual pumpage	463,672	0	0	463,672	

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):	463,672	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	463,672	3
Less: Gallons (000's) sold:	387,965	4
Gallons (000's) entering distribution system but not sold:	75,707	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,522	7
Gallons (000's) used for fire protection:	17	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	259	10
Subtotal Estimated Usage:	3,798	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	7,685	13
Gallons (000's) lost due to service leaks or breaks:	2,275	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	238	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	61,711	17
Subtotal of Estimated Losses:	71,909	18
Percentage of water entering distribution system sold:	84%	19
Percentage of unaccounted for water:	13%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,932	22
Date of maximum: 06/26/2008		23
Cause of maximum: HYDRANT FLUSHING PROGRAM AND SEASONAL DEMANDS		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	989	25
Date of minimum: 10/20/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	123,747	27
If water is purchased:		28
Vendor Name: CENTRAL BROWN COUNTY WATER AUTHORITY		29
Point of Delivery: AZ-2 METERING STATION		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:	44	32
Number of service breaks repaired this year:	16	33
Population served (estimate the number of individuals served):		34
Inside municipality?	15,470	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)	
3211 LIBAL STREET	4	870	17	1,872,000	Yes	1
717 KALB STREET	7	925	15	2,016,000	Yes	2
821 DAUPHIN STREET	6	930	15	2,016,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 D	#3 E	#4 A	1
Location	VANDE HEI ROAD	VANDE HEI ROAD	LIBAL STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1993	1992	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,400	1,300	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1954	1954	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	250	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 B	#4 C	#6 A	15
Location	LIBAL STREET	LIBAL STREET	DAUPHIN STREET	16
Purpose	B	B	P	17
Destination	D	D	R	18
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	19
Year Installed	2001	1991	1988	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,000	1,200	1,600	22
Pump Motor or Standby Engine Mfr	U S MOTORS	US MOTORS	US MOTORS	23
Year Installed	1969	1965	1976	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	100	250	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6 B	#6 C	#7 A	1
Location	DAUPHIN STREET	DAUPHIN STREET	KALB STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN	AMERICAN	GOULDS	5
Year Installed	2003	1999	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	1,400	925	8
Pump Motor or Standby Engine Mfr	U S MOTORS	WESTINGHOUSE	US	9 10
Year Installed	2004	1976	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	125	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7 B	#7 C		15
Location	KALB STREET	KALB STREET		16
Purpose	B	B		17
Destination	D	D		18
Pump Manufacturer	AMERICAN	AMERICAN		19
Year Installed	2001	2003		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	1,500	1,500		22
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS	ALLIS-CHALMERS		23 24
Year Installed	1978	1978		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	150	150		27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#3 VANDE HEI ROAD	#4 LIBAL STREET	#6 DAUPHIN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1954	1965	1975	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	135	176	190	9 10
Total capacity in gallons (actual)	1,100,000	250,000	250,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	N	N	N	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#7 KALB STREET	WEBSTER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S		3
Year constructed	1979	1969		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	191	0		6
Total capacity in gallons (actual)	250,000	1,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	N		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.500	415				415	1	
P	D	1.500	19				19	2	
M	D	2.000	171				171	3	
M	D	4.000	3,219		184		3,035	4	
P	D	4.000	13				13	5	
A	D	6.000	11,648				11,648	6	
M	D	6.000	124,540		2,648	55	121,947	7	
P	D	6.000	35,185	22	42		35,165	8	
A	D	8.000	2,300				2,300	9	
M	D	8.000	7,861				7,861	10	
P	D	8.000	78,408	2,860			81,268	11	
A	D	10.000	15,516				15,516	12	
M	D	10.000	3,765				3,765	13	
P	D	10.000	14,501				14,501	14	
A	D	12.000	16,238				16,238	15	
M	D	12.000	2,476				2,476	16	
P	D	12.000	3,164				3,164	17	
A	D	14.000	8,380				8,380	18	
M	D	14.000	0				0	19	
P	D	14.000	25				25	20	
A	D	16.000	3,320		446		2,874	21	
M	D	16.000	0				0	22	
P	D	16.000	6,898				6,898	23	
Total Within Municipality			338,062	2,882	3,320	55	337,679		
Total Utility			338,062	2,882	3,320	55	337,679		

WATER MAINS

Water Mains (Page W-19)

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

Main additions were financed by bonding.

Explain all reported Adjustments.

M - 6" - Column (g) adjustment of 55 was done with the update of the water main mass units records to correct 1999 retirements.

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)	
P	0.750	2				2		1
M	0.750	1,866		57		1,809	12	2
L	0.750	253		4		249	3	3
L	1.000	2				2		4
P	1.000	987	73	1		1,059	6	5
M	1.000	2,063		11		2,052	71	6
M	1.500	31		3		28	2	7
P	1.500	6	2			8		8
P	2.000	23				23		9
M	2.000	29				29	1	10
M	3.000	1				1		11
M	4.000	5				5		12
P	4.000	12				12		13
M	6.000	3				3		14
P	6.000	13				13		15
M	8.000	3				3		16
P	8.000	3				3		17
M	12.000	1				1		18
Total Utility		5,303	75	76	0	5,302	95	

WATER SERVICES

Water Services (Page W-20)

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

The majority of service additions were financed by bonding.

Twelve individual service replacements were financed by operations.

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	0				0	0	1
0.750	5,896		15	1	5,882	0	* 2
1.000	91	20	7	3	107	0	* 3
1.500	64			1	65	22	* 4
2.000	42				42	5	5
3.000	15				15	6	6
6.000	3				3	3	7
10.000	3			(3)	0	0	* 8
Total:	6,114	20	22	2	6,114	36	

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	0	0	0	0	0	0	0	1
0.750	5,181	116	0	8	1	576	5,882	* 2
1.000	41	44	0	5	1	16	107	* 3
1.500	3	52	0	2	0	8	65	* 4
2.000	0	27	0	3	2	10	42	5
3.000	0	9	0	3	0	3	15	6
6.000	0	0	0	3	0	0	3	7
10.000	0	0	0	0	0	0	0	* 8
Total:	5,225	248	0	24	4	613	6,114	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments to .75" - 1.5" meters are for corrections to previously recorded meter counts for both inventory and property record corrections.

Adjustment to 10" meters is to remove station meters added to the 2007 report.

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

The water utility is following the Wisconsin Administrative Code requirement that meters 1" or smaller be replaced every 20 years. As of 12/31/08, the number of 1" or smaller meters was 5,989. For the period 1989 - 2008 (20 years), 6,496 meters have been retired and 6,076 meters have been added.

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	617	25	25		617	2
Total Fire Hydrants	617	25	25	0	617	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	404
Number of distribution system valves end of year:	1,099
Number of distribution valves operated during year:	1,090