



3014 (02-05-09)

ANNUAL REPORT

OF

Name: BRILLION MUNICIPAL WATER UTILITY

Principal Office: 130 CALUMET STREET
BRILLION, WI 54110

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: BRILLION MUNICIPAL WATER UTILITY

Utility Address: 130 CALUMET STREET
BRILLION, WI 54110

When was utility organized? 1/1/1921

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LORI GOSZ

Title: CITY ADMINISTRATOR

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

Email Address: admin@ci.brillion.wi.us

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
GREEN BAY, WI 54305

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511 EXT

Email Address: dave.maccoux@schencksolutions.com

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

Name: JEFF WITTMAN

Title: CHAIRMAN

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

Email Address:

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

YES

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
GREEN BAY, WI 54305

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: dave.maccoux@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/19/2009

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: LORI GOSZ

Title: CITY ADMINISTRATOR

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

Email Address: admin@ci.brillion.wi.us

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

ROBERT BRICK, COUNCIL REP
LEONARD KOPIDLANSKY
MARY JO KRUEGER
JOE LEVASH
DAVE SCHWANN, VICE-CHAIRPERSON
GERALD SONNABEND, MAYOR
WALTER SONNABEND,
JEFF WITTMAN, CHAIRPERSON

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:

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)? YES

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

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)
1377 MIDWAY ROAD
P.O. BOX 418
MENASHA, WI 54952-0418

Contact Person: RANDY MUCH

Title: MANAGER

Telephone: (920) 751 - 4299

Fax Number: (920) 751 - 4284

Email Address:

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

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

MCO is responsible to provide management, supervision and certified personnel necessary to operate and maintain the City's regulated water utility and non-regulated sewer utility. The City makes policy decisions and process billings.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	501,621	503,226	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	300,550	263,484	2
Depreciation Expense (403)	85,520	83,649	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,253	63,747	5
Total Operating Expenses	448,323	410,880	
Net Operating Income	53,298	92,346	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	53,298	92,346	
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)	7,421	9,666	10
Miscellaneous Nonoperating Income (421)	163,330	14,874	11
Total Other Income	170,751	24,540	
Total Income	224,049	116,886	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,055)	(10,055)	12
Other Income Deductions (426)	13,315	12,058	13
Total Miscellaneous Income Deductions	3,260	2,003	
Income Before Interest Charges	220,789	114,883	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	49,079	46,173	14
Amortization of Debt Discount and Expense (428)	5,331	5,421	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	54,410	51,594	
Net Income	166,379	63,289	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,774,334	1,711,045	20
Balance Transferred from Income (433)	166,379	63,289	21
Miscellaneous Credits to Surplus (434)	545	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,941,258	1,774,334	

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	501,621	0	501,621	1
Total (Acct. 400):	501,621	0	501,621	
Operation and Maintenance Expense (401-402):				
Derived	300,550	0	300,550	2
Total (Acct. 401-402):	300,550	0	300,550	
Depreciation Expense (403):				
Derived	85,520	0	85,520	3
Total (Acct. 403):	85,520	0	85,520	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	62,253	0	62,253	5
Total (Acct. 408):	62,253	0	62,253	
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:	53,298	0	53,298	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	7,421		7,421	11
Total (Acct. 419):	7,421	0	7,421	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		163,330	163,330	12
NONE			0	13
Total (Acct. 421):	0	163,330	163,330	
TOTAL OTHER INCOME:	7,421	163,330	170,751	

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	(10,055)	0	(10,055)	14
NONE			0	15
Total (Acct. 425):	(10,055)	0	(10,055)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	13,315	13,315	16
NONE			0	17
Total (Acct. 426):	0	13,315	13,315	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,055)	13,315	3,260	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	49,079	0	49,079	18
Total (Acct. 427):	49,079	0	49,079	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION	5,331		5,331	19
Total (Acct. 428):	5,331	0	5,331	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	54,410	0	54,410	
NET INCOME:	16,364	150,015	166,379	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,192,609	581,725	1,774,334	24
Total (Acct. 216):	1,192,609	581,725	1,774,334	
Balance Transferred from Income (433):				
Derived	16,364	150,015	166,379	25
Total (Acct. 433):	16,364	150,015	166,379	
Miscellaneous Credits to Surplus (434):				
ADJUSTMENT OF ACCRUED TAXES TO AGREE WITH 2007 AUDIT	545		545	* 26
Total (Acct. 434):	545	0	545	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,209,518	731,740	1,941,258	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.

The accrued taxes at December 31, 2007 exceeded the tax equivalent and was adjusted for the 2008 PSC report.

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	501,621	0	0	0	501,621	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	501,621	0	0	0	501,621	

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	14,312	0	14,312	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	14,312	0	14,312	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.2	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)	3,985,967	3,683,791	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,062,118	983,035	2
Net Utility Plant	2,923,849	2,700,756	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	84,323	84,323	6
Sinking Funds (125)	0	280,964	7
Depreciation Fund (126)	114,497		8
Other Special Funds (128)	169,619		9
Total Other Property and Investments	368,439	365,287	
CURRENT AND ACCRUED ASSETS			
Cash (131)	401,313	476,908	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	120,068	115,459	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)	12,117	10,889	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	10,073	229	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	543,571	603,485	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	47,894	53,225	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	47,894	53,225	
Total Assets and Other Debits	3,883,753	3,722,753	

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)	233,298	111,941	33
Appropriated Earned Surplus (215)	195,369	195,369	34
Unappropriated Earned Surplus (216)	1,941,258	1,774,334	35
Total Proprietary Capital	2,369,925	2,081,644	
LONG-TERM DEBT			
Bonds (221)	978,500	1,049,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	295,855	338,120	38
Total Long-Term Debt	1,274,355	1,387,120	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	18,783	21,067	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	62,478	64,168	43
Interest Accrued (237)	6,836	7,201	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	551	673	46
Total Current and Accrued Liabilities	88,648	93,109	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	150,825	160,880	49
Total Deferred Credits	150,825	160,880	
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	3,883,753	3,722,753	

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	3,683,791	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)	2,946,363	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	966,999	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)	72,605				8
Total Utility Plant	3,985,967	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)	820,485	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	241,633	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,062,118	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	2,923,849	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)	746,717				746,717	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	85,520				85,520	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,308				6,308	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	91,828	0	0	0	91,828	16
Debits during year						17
Book cost of plant retired	15,560				15,560	18
Cost of removal	2,500				2,500	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	18,060	0	0	0	18,060	25
Balance end of year (111.1)	820,485	0	0	0	820,485	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)	236,318				236,318	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	13,315				13,315	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	13,315	0	0	0	13,315	16
Debits during year						17
Book cost of plant retired	8,000				8,000	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	8,000	0	0	0	8,000	25
Balance end of year (111.2)	241,633	0	0	0	241,633	26
Footnotes						27

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)	12,117	10,889
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	12,117	10,889

**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)				
1997 Mortgage Revenue Bonds	1,711	428	12,835	1
2004 MORTGAGE REVENUE BONDS	2,690	428	28,245	2
LOSS ON ADVANCE REFUNDING	930	428	6,814	3
Total			47,894	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	111,941	1
Changes during year (explain):		
LOCAL (NON-GRANT) SHARE OF TID AND CITY PROJECTS FINANCED BY CITY	121,357	2
Balance end of year	233,298	

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)	
2004 MORTGAGE REVENUE BONDS	04/01/2004	05/01/2019	3.66%	978,500	1
Total Bonds (Account 221):				978,500	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
2005 BANK LOAN	06/02/2005	06/02/2010	3.99%	295,855	2
Total for Account 224				295,855	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	64,168	1
Accruals:		
Charged water department expense	62,253	2
Charged electric department expense		3
Charged sewer department expense	1,933	4
Other (explain):		
NONE		5
Total Accruals and other credits	64,186	
Taxes paid during year:		
County, state and local taxes	63,623	6
Social Security taxes	1,317	7
PSC Remainder Assessment	391	8
Other (explain):		
Adjustment of 12/31/07 balance (credit to surplus account)	545	9
Total payments and other debits	65,876	
Balance end of year	62,478	

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)					
2004 MORTGAGE REVENUE BONDS	6,117	36,088	36,317	5,888	1
PAYING AGENT FEES	0	250	250	0	2
Subtotal	6,117	36,338	36,567	5,888	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2005 GENERAL OBLIGATION NOTE	1,084	12,741	12,877	948	4
Subtotal	1,084	12,741	12,877	948	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	7,201	49,079	49,444	6,836	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	84,323	2
Total (Acct. 124):	84,323	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND	114,497	4
Total (Acct. 126):	114,497	
Other Special Funds (128):		
REVENUE BOND SPECIAL REDEMPTION FUND	48,006	5
REVENUE BOND RESERVE FUND	121,613	6
Total (Acct. 128):	169,619	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	120,068	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	120,068	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID MANAGEMENT CONTRACT	9,819	17

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):		
PREPAID INSURANCE	254	18
Total (Acct. 165):	10,073	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	150,825	25
NONE		26
Total (Acct. 253):	150,825	

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)	2,866,483	0	0	0	2,866,483	1
Materials and Supplies	11,503	0	0	0	11,503	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	783,601	0	0	0	783,601	4
Customer Advances for Construction					0	5
Regulatory Liability	155,852	0	0	0	155,852	6
NONE					0	7
Average Net Rate Base	1,938,533	0	0	0	1,938,533	
Net Operating Income	53,298	0	0	0	53,298	8
Net Operating Income as a percent of						
Average Net Rate Base	2.75%	N/A	N/A	N/A	2.75%	

**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	160,880	0	0	0	160,880	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	10,055	0	0	0	10,055	3
Other (specify):						
NONE					0	4
Balance End of Year	150,825	0	0	0	150,825	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	492,574	494,672	1
Total Sales of Water	492,574	494,672	
Other Operating Revenues			
Forfeited Discounts (470)	1,078	1,183	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,969	7,371	5
Total Other Operating Revenues	9,047	8,554	
Total Operating Revenues	501,621	503,226	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	7,775	5,914	6
Pumping Expenses (620-625)	64,956	50,180	7
Water Treatment Expenses (630-635)	124,343	104,430	8
Transmission and Distribution Expenses (640-655)	60,856	63,097	9
Customer Accounts Expenses (901-906)	15,064	14,522	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	27,556	25,341	12
Total Operation and Maintenance Expenses	300,550	263,484	
Other Operating Expenses			
Depreciation Expense (403)	85,520	83,649	13
Amortization Expense (404-407)		0	14
Taxes (408)	62,253	63,747	15
Total Other Operating Expenses	147,773	147,396	
Total Operating Expenses	448,323	410,880	
NET OPERATING INCOME	53,298	92,346	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,041	47,655	113,029	5
Commercial (461.2)	113	16,680	28,832	6
Industrial (461.3)	21	232,284	230,605	7
Public Authority (461.4)	12	4,796	8,851	8
Total Metered Sales to General Customers (461)	1,187	301,415	381,317	
Private Fire Protection Service (462)	11		12,181	9
Public Fire Protection Service (463)	1,189		99,076	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,387	301,415	492,574	

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)	99,076	3
NONE		4
Total Public Fire Protection Service (463)	99,076	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,078	6
Other (specify):		
Total Forfeited Discounts (470)	1,078	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER REVENUES	662	9
Return on net investment in meters charged to sewer department	7,307	10
Other (specify):		
Total Other Water Revenues (474)	7,969	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	7,775	5,914	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	7,775	5,914	
PUMPING EXPENSES			
Operation Labor (620)	3,906	4,933	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	51,294	43,727	* 7
Operation Supplies and Expenses (623)	511	0	8
Maintenance of Pumping Plant (625)	9,245	1,520	* 9
Total Pumping Expenses	64,956	50,180	
WATER TREATMENT EXPENSES			
Operation Labor (630)	41,492	39,209	10
Chemicals (631)	75,708	59,000	* 11
Operation Supplies and Expenses (632)	11	400	12
Maintenance of Water Treatment Plant (635)	7,132	5,821	13
Total Water Treatment Expenses	124,343	104,430	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	15,098	1,534	* 16
Maintenance of Mains (651)	22,918	32,258	* 17
Maintenance of Services (652)	12,319	6,711	* 18
Maintenance of Meters (653)	2,166	15,236	* 19
Maintenance of Hydrants (654)	8,325	7,358	20
Maintenance of Other Plant (655)	30	0	21
Total Transmission and Distribution Expenses	60,856	63,097	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	822	1,350	22
Accounting and Collecting Labor (902)	11,112	10,805	23
Supplies and Expenses (903)	3,130	2,367	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	15,064	14,522	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	3,200	3,075	28
Office Supplies and Expenses (921)	2,804	2,342	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	4,553	3,806	31
Property Insurance (924)	8,575	8,301	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	5,277	5,179	34
Regulatory Commission Expenses (928)	300	298	35
Miscellaneous General Expenses (930)		0	36
Transportation Expenses (933)	1,608	1,355	37
Maintenance of General Plant (935)	1,239	985	38
Total Administrative and General Expenses	27,556	25,341	
Total Operation and Maintenance Expenses	300,550	263,484	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), 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.

The kWh used for pumping from W-14 Water Loss and Other Statistics is 544,666. The amount shown on line 622 is \$51,294. So it is not greater than 12 cents, it is 9.4 cents.
(51,294/544,666)

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

Maintenance of Pumping Plant (625): Door replacements and other improvements made to well houses in 2008.

Chemicals (631): There was a large increase in salt expense during 2008 in part caused by system changes in 2008. Salt usage was \$62,102; chlorine - \$2,364 and polyphosphate - \$11,242 for 2008.

Maintenance of Distribution Reservoirs and Standpipes (650): Work completed on Glendale Ave water tower along with engineering inspection time during 2008.

Maintenance of Mains (651): Outside services for mains decreased in 2008 due to less breaks.

Maintenance of Services (652): There was an increase in the number of repairs to curb boxes in 2008.

Maintenance of Meters (653): There were a large amount of meters switched in 2007, which causes the decrease in expenses in 2008.

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		62,478	63,623	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,933	1,721	2
Net property tax equivalent		60,545	61,902	
Social Security		1,317	1,240	3
PSC Remainder Assessment		391	605	4
Other (specify): NONE			0	5
Total tax expense		62,253	63,747	

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			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167660				3
County tax rate	mills		4.813022				4
Local tax rate	mills		7.889390				5
School tax rate	mills		8.557944				6
Voc. school tax rate	mills		1.662239				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.090255				10
Less: state credit	mills		1.761600				11
Net tax rate	mills		21.328655				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.889390				14
Combined School Tax Rate	mills		10.220183				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.109573				17
Total Tax Rate	mills		23.090255				18
Ratio of Local and School Tax to Total	dec.		0.784295				19
Total tax net of state credit	mills		21.328655				20
Net Local and School Tax Rate	mills		16.727959				21
Utility Plant, Jan. 1	\$	3,683,791	3,683,791				22
Materials & Supplies	\$	10,889	10,889				23
Subtotal	\$	3,694,680	3,694,680				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,694,680	3,694,680				26
Assessment Ratio	dec.		1.010900				27
Assessed Value	\$	3,734,952	3,734,952				28
Net Local & School Rate	mills		16.727959				29
Tax Equiv. Computed for Current Year	\$	62,478	62,478				30
Tax Equivalent per 1994 PSC Report	\$	56,131					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	62,478					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)	10,188				10,188	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)	43,746				43,746	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	53,934	0	0	0	53,934	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	293,590				293,590	12
Other Power Production Equipment (323)	32,582				32,582	13
Electric Pumping Equipment (325)	127,943				127,943	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	4,363	2,459			6,822	16
Total Pumping Plant	458,478	2,459	0	0	460,937	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	56,047				56,047	18
Sand or Other Media Filtration Equipment (332)	459,329	33,058	4,000		488,387	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	515,376	33,058	4,000	0	544,434	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	191,539				191,539	24
Transmission and Distribution Mains (343)	944,312	117,458	9,900		1,051,870	25
Services (345)	93,283	1,422	600		94,105	26
Meters (346)	228,624	1,599	60		230,163	27
Hydrants (348)	178,514	17,528	1,000		195,042	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	1,636,272	138,007	11,560	0	1,762,719	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	1,488				1,488	31
Office Furniture and Equipment (391)	5,645	1,795			7,440	32
Computer Equipment (391.1)	34,554				34,554	33
Transportation Equipment (392)	23,544				23,544	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	9,732				9,732	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	1,500				1,500	38
Communication Equipment (397)	46,081				46,081	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	122,544	1,795	0	0	124,339	
Total utility plant in service directly assignable	2,786,604	175,319	15,560	0	2,946,363	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,786,604	175,319	15,560	0	2,946,363	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	709,805	147,191	7,400		849,596	25
Services (345)	101,864		600		101,264	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)	0	16,139			16,139	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	811,669	163,330	8,000	0	966,999	
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	811,669	163,330	8,000	0	966,999	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	811,669	163,330	8,000	0	966,999	

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			28,626	28,626	1
February			27,062	27,062	2
March			28,175	28,175	3
April			28,360	28,360	4
May			29,388	29,388	5
June			27,488	27,488	6
July			31,537	31,537	7
August			32,454	32,454	8
September			31,316	31,316	9
October			31,619	31,619	10
November			26,488	26,488	11
December			24,106	24,106	12
Total annual pumpage	0	0	346,619	346,619	

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):	346,619	1
Less: Gallons (000's) used in the treatment process:	17,702	2
Subtotal: Gallons (000's) entering distribution system:	328,917	3
Less: Gallons (000's) sold:	301,415	4
Gallons (000's) entering distribution system but not sold:	27,502	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,770	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:		10
Subtotal Estimated Usage:	1,770	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	700	13
Gallons (000's) lost due to service leaks or breaks:	200	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	100	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	24,732	17
Subtotal of Estimated Losses:	25,732	18
Percentage of water entering distribution system sold:	92%	19
Percentage of unaccounted for water:	7%	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.)	1,532	22
Date of maximum: 10/03/2008		23
Cause of maximum: Main break.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	422	25
Date of minimum: 12/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	544,666	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:	6	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN STREET	Well #1	805	12	261,939	Yes	1
MAIN STREET	Well #2	178	24	1,014,029	Yes	2
WATER STREET	Well #3	185	24	1,072,407	Yes	3

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	MAIN STREET	MAIN STREET	WATER STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEABODY FLOWAY	PEABODY FLOWAY	LAYNE MEMPHIS	5
Year Installed	1987	1987	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	603	603	670	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9
Year Installed	1987	1987	1989	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2	WELL #3	15
Location	MAIN STREET	MAIN STREET	WATER STREET	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	LAYNE MEMPHIS	GOULDS	GOULDS	19
Year Installed	1968	2000	2000	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	182	704	745	22
Pump Motor or Standby Engine Mfr	U S MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	23
Year Installed	1992	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	40	60	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	GLENVIEW WEST	HORN PARK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1966	1966		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	130	130		6
Total capacity in gallons (actual)	150,000	200,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		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.)	1.3999	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		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	4.000	3,292				3,292	1
P	D	4.000	44	133	18		159	2
M	D	6.000	41,641				41,641	3
P	D	6.000	1,205	180	32		1,353	4
M	D	8.000	16,677				16,677	5
P	D	8.000	18,582	562			19,144	6
M	D	10.000	14,555				14,555	7
P	D	10.000	5,397	1,934	1,194		6,137	8
P	D	12.000	2,050	1,250			3,300	9
P	D	16.000	2,416				2,416	10
Total Within Municipality			105,859	4,059	1,244	0	108,674	
Total Utility			105,859	4,059	1,244	0	108,674	

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.

Watermains added were financed by the City or grant received by the City during 2008.

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	913		6		907	2	1
P	1.000	11				11		2
M	1.000	160		1		159	60	3
P	1.500		1			1		4
M	1.500	27				27	3	5
M	2.000	11				11		6
M	3.000	7				7		7
M	4.000	1		1		0		8
P	4.000		1			1		9
M	6.000	7				7		10
P	6.000	2	4			6		11
P	8.000	2	1			3		12
M	8.000	1				1		13
Total Utility		1,142	7	8	0	1,141	65	

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.
Services added were funded by the City or grants received during 2008.

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	60				60	0	1
0.750	1,098		1		1,097	0	2
1.000	35	7			42	0	3
1.500	37	1			38	0	4
2.000	26	1			27	0	5
3.000	9				9	0	6
4.000	1				1	0	7
6.000	3				3	0	8
Total:	1,269	9	1	0	1,277	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	46	3	1	0	0	10	60	1
0.750	977	57	3	0	3	57	1,097	2
1.000	0	27	2	2	1	10	42	3
1.500	0	21	3	2	0	12	38	4
2.000	0	7	5	5	0	10	27	5
3.000	0	1	4	2	0	2	9	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	1	0	1	1	3	8
Total:	1,023	116	19	12	5	102	1,277	

METERS

Meters (Page W-21)

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

Just finished replacing all meters, and meters were tested when replaced. So did not do any extra testing in 2008.

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

The Utility just finished replacing all meters, and the meters were tested when replaced.

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.

The Utility just finished replacing all meters, and the meters were tested when replaced.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The Utility just finished replacing all meters, and the meters were tested when replaced.

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	188	12	2		198	2
Total Fire Hydrants	188	12	2	0	198	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	198	*
Number of distribution system valves end of year:	480	
Number of distribution valves operated during year:	150	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Less than 50% of the distribution valves were not operated in 2008 because they did not start operating them until December and then they ran out of time.
