



3013 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF CALEDONIA WATER UTILITY

Principal Office: 333 4 1/2 MILE ROAD
RACINE, WI 53402

For the Year Ended: DECEMBER 31, 2008

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I ROBERT LUI of
(Person responsible for accounts)

VILLAGE OF CALEDONIA WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/01/2009
(Date)

UTILITY MANAGER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-21
Hydrants and Distribution System Valves	W-22

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF CALEDONIA WATER UTILITY

Utility Address: 333 4 1/2 MILE ROAD
RACINE, WI 53402

When was utility organized? 1/1/1963

Report any change in name: VILLAGE OF CALEDONIA WATER UTILITY

Effective Date: 12/7/2007

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ROBERT LUI

Title: MANAGER

Office Address:

333 4 1/2 MILE ROAD
RACINE, WI 53402

Telephone: (262) 681 - 3900

Fax Number: (262) 681 - 3903

Email Address: blui@tds.net

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

Name: JOHN KNEPEL

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

115 SOUTH 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500 EXT 5359

Fax Number: (414) 777 - 5555

Email Address: jknepel@virchowkrause.com

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

Name: RONALD KELAND

Title: PRESIDENT OF COMMISSION

Office Address:

333 4 1/2 MILE ROAD
RACINE, WI 53402

Telephone: (262) 681 - 3900

Fax Number: (262) 681 - 3903

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: JOHN KNEPEL

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

115 SOUTH 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500 EXT 5359

Fax Number: (414) 777 - 5555

Email Address: jknepel@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/31/2009

Period covered by most recent audit: JANUARY 1, 2008 - DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: ROBERT LUI

Title: MANAGER

Office Address:

333 4 1/2 MILE ROAD
RACINE, WI 53402

Telephone: (262) 681 - 3900

Fax Number: (262) 681 - 3903

Email Address:

Name of utility commission/committee: VILLAGE OF CALEDONIA WATER UTILITY

Names of members of utility commission/committee:

- MR VERNON EMMERICH, COMMISSIONER
- MR HARRY GARNET, COMMISSIONER
- MR WILLIAM INFUSINO, COMMISSIONER
- MR RONALD KELAND, PRESIDENT
- MR J. FELIX MCCAULEY, COMMISSIONER
- MR DAVID RUFFALO, COMMISSIONER
- MR HOWARD STACEY, COMMISSIONER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,800,965	2,748,805	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,412,766	2,102,094	2
Depreciation Expense (403)	310,133	263,761	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	22,065	25,718	5
Total Operating Expenses	2,744,964	2,391,573	
Net Operating Income	56,001	357,232	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	56,001	357,232	
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)	78,833	171,530	10
Miscellaneous Nonoperating Income (421)	96,739	330,211	11
Total Other Income	175,572	501,741	
Total Income	231,573	858,973	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(86,233)	(87,326)	12
Other Income Deductions (426)	362,189	334,232	13
Total Miscellaneous Income Deductions	275,956	246,906	
Income Before Interest Charges	(44,383)	612,067	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	327,914	367,516	14
Amortization of Debt Discount and Expense (428)	37,446	39,078	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	365,360	406,594	
Net Income	(409,743)	205,473	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	23,260,792	22,672,483	20
Balance Transferred from Income (433)	(409,743)	205,473	21
Miscellaneous Credits to Surplus (434)	543,118	382,836	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)	23,394,167	23,260,792	

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	2,800,965	0	2,800,965	1
Total (Acct. 400):	2,800,965	0	2,800,965	
Operation and Maintenance Expense (401-402):				
Derived	2,412,766	0	2,412,766	2
Total (Acct. 401-402):	2,412,766	0	2,412,766	
Depreciation Expense (403):				
Derived	310,133	0	310,133	3
Total (Acct. 403):	310,133	0	310,133	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	22,065	0	22,065	5
Total (Acct. 408):	22,065	0	22,065	
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:	56,001	0	56,001	
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 SPECIAL ASSESSMENTS	35,257	0	35,257	11
INTEREST ON INVESTMENTS	43,576		43,576	12
Total (Acct. 419):	78,833	0	78,833	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13
IMPACT FEES	43,841	0	43,841	14

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
SPECIAL ASSESSMENTS LEVIED	52,898		52,898	15
Total (Acct. 421):	96,739	0	96,739	
TOTAL OTHER INCOME:	175,572	0	175,572	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(86,233)	0	(86,233)	16
NONE			0	17
Total (Acct. 425):	(86,233)	0	(86,233)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	362,189	362,189	18
NONE			0	19
Total (Acct. 426):	0	362,189	362,189	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(86,233)	362,189	275,956	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	327,914	0	327,914	20
Total (Acct. 427):	327,914	0	327,914	
Amortization of Debt Discount and Expense (428):				
DEBT DISCOUNT AND ISSUE COSTS	37,446		37,446	21
Total (Acct. 428):	37,446	0	37,446	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	365,360	0	365,360	
NET INCOME:	(47,554)	(362,189)	(409,743)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,998,973	18,261,819	23,260,792	26
Total (Acct. 216):	4,998,973	18,261,819	23,260,792	

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				
Balance Transferred from Income (433):				
Derived	(47,554)	(362,189)	(409,743)	27
Total (Acct. 433):	(47,554)	(362,189)	(409,743)	
Miscellaneous Credits to Surplus (434):				
TAXES LEVIED	543,118		543,118	* 28
Total (Acct. 434):	543,118	0	543,118	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,494,537	17,899,630	23,394,167	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

The Utility levies taxes to provide financing for a portion of its required debt service.

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	2,800,965	0	0	0	2,800,965	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	2,800,965	0	0	0	2,800,965	

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	263,842	0	263,842	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	263,842	0	263,842	

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	4.0	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)	36,928,161	36,528,605	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,802,622	5,130,300	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	31,125,539	31,398,305	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	463,812	782,282	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	25,106	1,038,373	11
Total Other Property and Investments	488,918	1,820,655	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,946,035	1,039,074	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	534,144	454,988	17
Other Accounts Receivable (143)	0	23,464	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	1,546,480	1,573,476	20
Plant Materials and Operating Supplies (154)	0	0	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	4,026,659	3,091,002	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	83,389	118,556	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	37,371	56,059	34
Total Deferred Debits	120,760	174,615	
Total Assets and Other Debits	35,761,876	36,484,577	

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)	624,074	624,074	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	23,394,167	23,260,792	37
Total Proprietary Capital	24,018,241	23,884,866	
LONG-TERM DEBT			
Bonds (221)	0	1,370,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	8,310,000	8,070,000	40
Total Long-Term Debt	8,310,000	9,440,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	439,526	182,798	42
Payables to Municipality (233)	312,323	216,926	43
Customer Deposits (235)	3,300	3,300	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	51,359	60,087	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	222,484	214,612	48
Total Current and Accrued Liabilities	1,028,992	677,723	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	34,111	0	49
Customer Advances for Construction (252)	1,530	1,530	50
Other Deferred Credits (253)	2,369,002	2,480,458	51
Total Deferred Credits	2,404,643	2,481,988	
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	35,761,876	36,484,577	

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	36,528,605	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)	14,332,623	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	22,042,599	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)	552,939				8
Total Utility Plant	36,928,161	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)	2,290,411	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,512,211	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	5,802,622	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	31,125,539	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,980,278				1,980,278	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	310,133				310,133	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	310,133	0	0	0	310,133	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	2,290,411	0	0	0	2,290,411	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)	3,150,022				3,150,022	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	362,189				362,189	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	362,189	0	0	0	362,189	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	3,512,211	0	0	0	3,512,211	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	0	0
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	0	0

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 GO PROMISSORY REFUNDING BONDS	2,013	428	8,892	1
2002 GO PROMISSORY REFUNDING NOTES	1,427	428	6,301	2
2004 DEBT DISCOUNT	32,470	428	26,059	3
2005 DEBT DISCOUNT	1,873	428	28,725	4
2006 DEBT DISCOUNT	1,296	428	9,500	5
2008 GO PROMISSORY NOTES	211	428	3,912	6
Total			83,389	
Unamortized premium on debt (251)				
2008 GO PROMISSORY NOTES	1,844	428	34,111	7
Total			34,111	

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	624,074	1
Changes during year (explain):		
NONE		2
Balance end of year	624,074	

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)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
GENERAL OBLIGATION REFUDNING BONDS	04/01/2005	05/01/2024	3.50%	2,785,000	2
GENERAL OBLIGATION REFUNDING BONDS	05/01/2004	05/01/2014	2.74%	2,280,000	3
GENERAL OBLIGATION PROMISSORY NOTES	07/09/2008	04/01/2018	2.97%	1,185,000	4
GENERAL OBLIGATION PROMISSORY NOTES	07/01/2006	11/01/2016	3.99%	1,020,000	5
GENERAL OBLIGATION REFUNDING BONDS	12/01/1998	06/01/2016	3.99%	1,040,000	6
Total for Account 224				8,310,000	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	22,065	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	22,065	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	19,710	7
PSC Remainder Assessment	2,355	8
Other (explain):		
NONE		9
Total payments and other debits	22,065	
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)					
2001 GO REFUNDING PROMISSORY BOND	15,410	15,410	30,820	0	* 1
Subtotal	15,410	15,410	30,820	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
GENERAL OBLIGATION REFUNDING BONDS 1998	4,283	45,683	46,500	3,466	3
GENERAL OBLIGATION REFUNDING BONDS 2004	14,657	75,109	78,317	11,449	4
GENERAL OBLIGATION REFUNDING BONDS 2005	18,937	113,619	113,619	18,937	5
GENERAL OBLIGATION PROMISSORY NOTES 2006	6,800	40,800	40,800	6,800	6
GENERAL OBLIGATION PROMISSORY NOTES 2008		37,293	26,586	10,707	7
Subtotal	44,677	312,504	305,822	51,359	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	60,087	327,914	336,642	51,359	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

The bonds were refinanced during 2008 with general obligation promissory notes. The bonds had been paid off in their entirety at year end. The refinancing took place during the last 6 months of the year, consequently there was interest that did accrue on the bonds during the year that was also paid during the year. There was no accrued interest payable on the bonds at the end of the year.

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	463,812	2
Total (Acct. 124):	463,812	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
MAJOR EQUIPMENT FUND	25,106	5
Total (Acct. 128):	25,106	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	485,570	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
DUE FROM VILLAGE OF WIND POINT	48,574	11
Total (Acct. 142):	534,144	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SUBSEQUENT YEARS TAX LEVY	1,018,851	15
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	193,236	16
SPECIAL ASSESSMENTS PLACED ON TAX ROLL	310,576	17
SUNDRY RECEIPTS INCORRECTLY POSTED TO SEWER	23,817	18
Total (Acct. 145):	1,546,480	

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):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED WATER TOWER PAINTING	37,371	24
Total (Acct. 186):	37,371	
Payables to Municipality (233):		
WATER PROJECT COSTS PAID BY SEWER	312,323	25
Total (Acct. 233):	312,323	
Other Deferred Credits (253):		
Regulatory Liability	1,310,890	26
DEFERRED REVENUE - SUBSEQUENT YEARS TAX LEVY	1,018,851	27
DEFERRED SPECIAL ASSESSMENTS	39,261	28
Total (Acct. 253):	2,369,002	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.
PSC authorized amortization of water tower painting costs in a letter dated 7/23/04.

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.

Done

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	14,273,959	0	0	0	14,273,959	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,135,344	0	0	0	2,135,344	4
Customer Advances for Construction					0	5
Regulatory Liability	1,354,006	0	0	0	1,354,006	6
NONE					0	7
Average Net Rate Base	10,784,609	0	0	0	10,784,609	
Net Operating Income	56,001	0	0	0	56,001	8
Net Operating Income as a percent of						
Average Net Rate Base	0.52%	N/A	N/A	N/A	0.52%	

**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	1,397,123	0	0	0	1,397,123	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	86,233	0	0	0	86,233	3
Other (specify):						
NONE					0	4
Balance End of Year	1,310,890	0	0	0	1,310,890	

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)	2,740,294	2,463,766	1
Total Sales of Water	2,740,294	2,463,766	
Other Operating Revenues			
Forfeited Discounts (470)	30,338	19,996	2
Rents from Water Property (472)	11,522	11,520	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	18,811	253,523	5
Total Other Operating Revenues	60,671	285,039	
Total Operating Revenues	2,800,965	2,748,805	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-617)	1,492,696	1,285,158	6
Pumping Expenses (620-633)	26,214	14,710	7
Water Treatment Expenses (640-652)	0	0	8
Transmission and Distribution Expenses (660-678)	432,198	390,733	9
Customer Accounts Expenses (901-905)		58,532	10
Customer Accounts Expenses (901-906)	40,578		11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	421,080	352,961	13
Total Operation and Maintenance Expenses	2,412,766	2,102,094	
Other Operating Expenses			
Depreciation Expense (403)	310,133	263,761	14
Amortization Expense (404-407)		0	15
Taxes (408)	22,065	25,718	16
Total Other Operating Expenses	332,198	289,479	
Total Operating Expenses	2,744,964	2,391,573	
NET OPERATING INCOME	56,001	357,232	

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)	5	4,183	11,389	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	5	4,183	11,389	
Metered Sales to General Customers (461)				
Residential (461.1)	6,450	668,587	1,623,304	5
Commercial (461.2)	294	52,728	301,579	6
Industrial (461.3)	44	1,148	33,002	7
Public Authority (461.4)	11	5,267	18,765	8
Total Metered Sales to General Customers (461)	6,799	727,730	1,976,650	
Private Fire Protection Service (462)	33		21,138	9
Public Fire Protection Service (463)	1		506,763	10
Other Water Sales (465)				11
Sales for Resale (466)	6	87,573	224,354	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,844	819,486	2,740,294	

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)	
VILLAGE OF WIND POINT	3 MILE ROAD & 4 MILE ROAD	87,573	224,354	1
Total		87,573	224,354	

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	30,912	2
Amount billed (usually per rate schedule F-1 or Fd-1)	475,851	3
NONE		4
Total Public Fire Protection Service (463)	506,763	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	30,338	6
Other (specify):		
Total Forfeited Discounts (470)	30,338	
Rents from Water Property (472):		
LEASE INCOME FROM WATER TOWER RENTAL	11,522	7
Total Rents from Water Property (472)	11,522	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
SUNDRY	800	9
STAND BY CHARGES	9,504	10
SPECIAL ASSESSMENT LETTERS	8,507	11
Return on net investment in meters charged to sewer department		12
Other (specify):		
Total Other Water Revenues (474)	18,811	

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)	5,277	1,831	1
Operation Labor and Expenses (601)	9,826	1,911	2
Purchased Water (602)	1,477,593	1,281,416	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	1,492,696	1,285,158	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	7,915	2,747	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	9,270	7,306	16
Pumping Labor and Expenses (624)		0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	9,029	4,657	24
Total Pumping Expenses	26,214	14,710	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)		0	26
Operation Labor and Expenses (642)		0	27
Miscellaneous Expenses (643)		0	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	0	0	

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)	5,277	47,786	33
Storage Facilities Expenses (661)		0	* 34
Transmission and Distribution Lines Expenses (662)		13,106	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		2,371	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)	32,994	23,435	42
Maintenance of Transmission and Distribution Mains (673)	175,816	157,767	43
Maintenance of Services (675)	18,059	24,233	44
Maintenance of Meters (676)	104,480	55,012	45
Maintenance of Hydrants (677)	77,513	44,979	46
Maintenance of Miscellaneous Plant (678)	18,059	22,044	47
Total Transmission and Distribution Expenses	432,198	390,733	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		6,717	48
Meter Reading Expenses (902)	34,300	17,353	49
Customer Records and Collection Expenses (903)	2,002	32,847	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	4,276	1,615	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	40,578	58,532	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	26,384	38,125	55
Office Supplies and Expenses (921)	11,482	20,200	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	261,007	155,890	58
Property Insurance (924)	5,289	19,222	59
Injuries and Damages (925)		1,490	60
Employee Pensions and Benefits (926)	99,699	87,443	61
Regulatory Commission Expenses (928)		1,536	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)	11,942	11,516	64
Rents (931)		12,000	65
Maintenance of General Plant (932)	5,277	5,539	66
Total Administrative and General Expenses	421,080	352,961	
Total Operation and Maintenance Expenses	2,412,766	2,102,094	

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.

Information will be provided on an amended report.

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.

Information will be provided on an amended report.

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		19,710	20,979	3
PSC Remainder Assessment		2,355	4,739	4
Other (specify): NONE			0	5
Total tax expense		22,065	25,718	

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)	5,200			(5,200)	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)	66,236				66,236	8
Supply Mains (316)	440,828			5,200	446,028	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	512,264	0	0	0	512,264	
PUMPING PLANT						
Land and Land Rights (320)	3,600				3,600	11
Structures and Improvements (321)	32,339				32,339	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	430,711	840			431,551	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	466,650	840	0	0	467,490	
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)	405,283				405,283	23
Distribution Reservoirs and Standpipes (342)	1,036,083	40,062			1,076,145	24
Transmission and Distribution Mains (343)	7,805,857	26,095			7,831,952	25
Services (345)	1,626,738				1,626,738	26
Meters (346)	652,481	38,966			691,447	27
Hydrants (348)	1,090,089				1,090,089	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)	187,704				187,704	29
Total Transmission and Distribution Plant	12,804,235	105,123	0	0	12,909,358	
GENERAL PLANT						
Land and Land Rights (389)	18,859				18,859	30
Structures and Improvements (390)	143,266				143,266	31
Office Furniture and Equipment (391)	14,623				14,623	32
Computer Equipment (391.1)	23,793				23,793	33
Transportation Equipment (392)	107,378	11,365			118,743	34
Stores Equipment (393)	11,307			(11,307)	0	35
Tools, Shop and Garage Equipment (394)	18,248				18,248	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	11,305				11,305	40
Miscellaneous Equipment (398)	83,367			11,307	94,674	41
Total General Plant	432,146	11,365	0	0	443,511	
Total utility plant in service directly assignable	14,215,295	117,328	0	0	14,332,623	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	14,215,295	117,328	0	0	14,332,623	

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

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

All adjustment are to correct the erroneous reporting of certain assets on the wrong line in the previous year.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Costs added to account 343 represent additional costs for projects which were capitalized in the prior year that were incurred during the current year. No additional quantities needed to be reported as all quantities were reported in the prior year.

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)	449,743				449,743	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	449,743	0	0	0	449,743	
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)	16,432,229				16,432,229	25
Services (345)	3,504,306				3,504,306	26
Meters (346)	17,699				17,699	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)	1,614,862			(11,655)	1,603,207	28
Other Transmission and Distribution Plant (349)	0			11,655	11,655	29
Total Transmission and Distribution Plant	21,569,096	0	0	0	21,569,096	
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)	23,760				23,760	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	23,760	0	0	0	23,760	
Total utility plant in service directly assignable	22,042,599	0	0	0	22,042,599	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	22,042,599	0	0	0	22,042,599	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

All adjustment are to correct the erroneous reporting of certain assets on the wrong line in the previous year.

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)	23,328	2.90%	1,921	4
Supply Mains (316)	41,700	1.80%	8,029	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	65,028		9,950	
PUMPING PLANT				
Structures and Improvements (321)	21,725	3.20%	1,035	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	142,315	4.40%	18,970	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	164,040		20,005	
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)	41,751	3.20%	12,969	16
Distribution Reservoirs and Standpipes (342)	182,445	1.90%	20,067	17
Transmission and Distribution Mains (343)	572,337	1.30%	101,645	18
Services (345)	292,036	2.90%	47,175	19
Meters (346)	249,022	5.50%	36,958	20
Hydrants (348)	148,715	2.20%	23,982	21
Other Transmission and Distribution Plant (349)	14,870	5.00%	9,385	22
Total Transmission and Distribution Plant	1,501,176		252,181	
GENERAL PLANT				
Structures and Improvements (390)	66,719	2.90%	4,154	23
Office Furniture and Equipment (391)	23,317	5.80%	49	24
Computer Equipment (391.1)	22,625	26.70%	1,168	25
Transportation Equipment (392)	78,585	13.30%	15,037	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	12,065	5.80%	1,058	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					25,249	4
316					49,729	5
317					0	6
	0	0	0	0	74,978	
321					22,760	7
323					0	8
325					161,285	9
326					0	10
328					0	11
	0	0	0	0	184,045	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					54,720	16
342					202,512	17
343					673,982	18
345					339,211	19
346					285,980	20
348					172,697	21
349					24,255	22
	0	0	0	0	1,753,357	
390					70,873	23
391					23,366	24
391.1					23,793	25
392					93,622	26
393					0	27
394					13,123	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)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	1,695	9.20%	1,040	32
Miscellaneous Equipment (398)	45,028	5.80%	5,491	33
Total General Plant	250,034		27,997	
Total accum. prov. directly assignable	1,980,278		310,133	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	1,980,278		310,133	

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					0	30
397					0	31
397.1					2,735	32
398					50,519	33
	0	0	0	0	278,031	
	0	0	0	0	2,290,411	
					0	34
	0	0	0	0	2,290,411	

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 Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account 391 has been over depreciated in prior years due to an oversight.

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

This page intentionally left blank

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)	74,282	1.80%	8,095	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	74,282		8,095	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
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)	2,031,907	1.30%	213,618	18
Services (345)	761,739	2.90%	101,625	19
Meters (346)	3,089	5.50%	974	20
Hydrants (348)	275,442	2.20%	35,399	21
Other Transmission and Distribution Plant (349)	0	5.00%	291	22
Total Transmission and Distribution Plant	3,072,177		351,907	
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					82,377	5
317					0	6
	0	0	0	0	82,377	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					2,245,525	18
345					863,364	19
346					4,063	20
348				(65)	310,776	21
349				65	356	22
	0	0	0	0	3,424,084	
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)	3,563	9.20%	2,187	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	3,563		2,187	
Total accum. prov. directly assignable	3,150,022		362,189	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	3,150,022		362,189	

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					5,750	32
398					0	33
	0	0	0	0	5,750	
	0	0	0	0	3,512,211	
					0	34
	0	0	0	0	3,512,211	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

All adjustment are to correct the erroneous reporting of certain assets on the wrong line in the previous year.

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

This page intentionally left blank

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				0	1
February				0	2
March	207,360			207,360	3
April				0	4
May				0	5
June	205,050			205,050	6
July				0	7
August				0	8
September	288,614			288,614	9
October				0	10
November				0	11
December	211,200			211,200	12
Total annual pumpage	912,224	0	0	912,224	

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):	912,224	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	912,224	3
Less: Gallons (000's) sold:	819,486	4
Gallons (000's) entering distribution system but not sold:	92,738	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		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:	57,950	10
Subtotal Estimated Usage:	57,950	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	34,788	17
Subtotal of Estimated Losses:	34,788	18
Percentage of water entering distribution system sold:	90%	19
Percentage of unaccounted for water:	4%	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.)	32,370	22
Date of maximum: 08/26/2008		23
Cause of maximum: Very dry conditions		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,550	25
Date of minimum: 06/09/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	76,000	27
If water is purchased:		28
Vendor Name: RACINE WATER UTILITY AND OAK CREEK WATER UTILITY		29
Point of Delivery: MULTIPLE POINTS OF DELIVERY		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:		32
Number of service breaks repaired this year:		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)	
6601 LONE ELM LANE - WELL #2	#2	1,500	12	1,200,000	Yes	1

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	BOOSTER STATION	WELL #2		1
Location	7822 DUNKELOW ROAD	#2		2
Purpose	P	S		3
Destination	R	D		4
Pump Manufacturer	AURORA PENTAIR GROUP	BORG-WERNER		5
Year Installed	2001	1972		6
Type	CENTRIFUGAL	VERTICAL TURBINE		7
Actual Capacity (gpm)	2,800	1,000		8
Pump Motor or Standby Engine Mfr	MARATHON MOTORS	G.E.		10
Year Installed	2001	1972		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	150		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				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	#2	4101 NICHOLSON ROAD	
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			1
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	2
Year constructed	1964	2001	3
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	4
Elevation difference in feet (See Headnote 3.)	123	121	5
Total capacity in gallons (actual)	100,000	750,000	6
			7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	1,480				1,480	1
M	D	4.000	2,933				2,933	2
P	D	4.000	1,664				1,664	3
M	D	6.000	111,452				111,452	4
P	D	6.000	45,167				45,167	5
M	D	8.000	77,689				77,689	6
P	D	8.000	150,294				150,294	7
M	D	10.000	11,081				11,081	8
M	S	10.000	3,460				3,460	9
M	S	12.000	1,592				1,592	10
M	T	12.000	72,701				72,701	11
P	D	12.000	7,701				7,701	12
P	S	12.000	990				990	13
P	T	12.000	64,780				64,780	14
M	S	16.000	6,290				6,290	15
P	T	16.000	23,060				23,060	16
M	S	20.000	904				904	17
M	T	20.000	27,548				27,548	18
M	T	24.000	12,896				12,896	19
P	T	24.000	0				0	20
Total Within Municipality			623,682	0	0	0	623,682	
M	D	12.000	270				270	21
M	S	16.000	7,743				7,743	22
M	S	20.000	550				550	23
Total Outside of Municipality			8,563	0	0	0	8,563	
Total Utility			632,245	0	0	0	632,245	

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	1,982				1,982		1
M	1.000	4,697				4,697	24	2
P	1.000	47				47		3
P	1.250	607				607	343	4
M	1.250	23				23		5
P	1.500	31				31		6
M	1.500	171				171		7
M	2.000	23				23		8
P	2.000	8				8		9
P	4.000	1				1		10
M	4.000	19				19		11
M	6.000	31				31		12
P	6.000	13				13		13
P	8.000	1				1		14
M	8.000	7				7		15
M	10.000	1				1		16
M	12.000	2				2		17
Total Utility		7,664	0	0	0	7,664	367	

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	4,699	310			5,009	500	1
0.750	2,205	9			2,214	300	2
1.000	78				78	7	3
1.250	1				1	0	4
1.500	80				80	8	5
2.000	21				21	2	6
3.000	11				11	0	7
4.000	2				2	2	8
6.000	3	1			4	4	9
8.000	3				3	3	10
12.000	1				1	1	11
Total:	7,104	320	0	0	7,424	827	

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	4,793	95	9	1	0	111	5,009	1
0.750	2,068	27	21	1	1	96	2,214	2
1.000	5	59	5	1	0	8	78	3
1.250	0	1	0	0	0	0	1	4
1.500	0	76	1	3	0	0	80	5
2.000	0	14	5	2	0	0	21	6
3.000	0	10	1	0	0	0	11	7
4.000	0	2	0	0	0	0	2	8
6.000	0	1	0	2	0	1	4	9
8.000	0	0	0	0	3	0	3	10
12.000	0	1	0	0	0	0	1	11
Total:	6,866	286	42	10	4	216	7,424	

METERS

Meters (Page W-21)

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	1,315				1,315	2
Total Fire Hydrants	1,315	0	0	0	1,315	
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:	670
Number of distribution system valves end of year:	1,830
Number of distribution valves operated during year:	890