



3015 (02-05-09)

ANNUAL REPORT

OF

Name: FALL RIVER MUNICIPAL WATER UTILITY

Principal Office: 641 SOUTH MAIN STREET
FALL RIVER, WI 53932

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 MARIE ABEGGLEN of
(Person responsible for accounts)

FALL RIVER MUNICIPAL 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) 03/31/2009
(Date)

CLERK TREASURER
(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
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
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
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
Meters	W-21
Hydrants and Distribution System Valves	W-22

TABLE OF CONTENTS

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FALL RIVER MUNICIPAL WATER UTILITY

Utility Address: 641 SOUTH MAIN STREET
FALL RIVER, WI 53932

When was utility organized? 1/1/1940

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARIE ABEGGLEN

Title: CLERK TREASURER

Office Address:

641 SOUTH MAIN STREET
P.O. BOX 37
FALL RIVER, WI 53932

Telephone: (920) 484 - 3525

Fax Number: (920) 484 - 6201

Email Address: villageoffallriver@centurytel.net

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

Name: PETER VANDER WERFF, CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC

111 EAST MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

Email Address: PETEV@YOURCPAS.NET

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

Name: DALE STANDKE

Title: PRESIDENT

Office Address:

641 SOUTH MAIN STREET
P.O. BOX 37
FALL RIVER, WI 53932

Telephone: (920) 484 - 3525

Fax Number: (920) 484 - 6201

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: PETER VANDER WERFF, CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC

111 EAST MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

Email Address: PETEV@YOURCPAS.NET

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/16/2008

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: ROBERT NIEHOFF

Title: SUPERVISOR

Office Address:

641 SOUTH MAIN STREET
P.O. BOX 37
FALL RIVER, WI 53932

Telephone: (920) 484 - 3525

Fax Number: (920) 484 - 6201

Email Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- RONALD ABEGGLEN, TRUSTEE
- DUANE DURTSCHI, TRUSTEE
- RONALD KENNEDY, TRUSTEE
- JUDY ROBBINS, TRUSTEE
- GERALD SCHULZE, TRUSTEE
- JEFF SLOTTEN, TRUSTEE
- DALE STANDKE, PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	174,329	177,053	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	73,217	99,749	2
Depreciation Expense (403)	33,287	32,585	3
Amortization Expense (404-407)	0		4
Taxes (408)	36,692	32,509	5
Total Operating Expenses	143,196	164,843	
Net Operating Income	31,133	12,210	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	31,133	12,210	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,572	4,882	10
Miscellaneous Nonoperating Income (421)	0	211,571	11
Total Other Income	3,572	216,453	
Total Income	34,705	228,663	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,034)	(4,034)	12
Other Income Deductions (426)	12,526	10,558	13
Total Miscellaneous Income Deductions	8,492	6,524	
Income Before Interest Charges	26,213	222,139	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,731	10,747	14
Amortization of Debt Discount and Expense (428)	734	734	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	11,454	11,586	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	21,919	23,067	
Net Income	4,294	199,072	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	970,866	771,794	20
Balance Transferred from Income (433)	4,294	199,072	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	975,160	970,866	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	174,329	0	174,329	1
Total (Acct. 400):	174,329	0	174,329	
Operation and Maintenance Expense (401-402):				
Derived	73,217	0	73,217	2
Total (Acct. 401-402):	73,217	0	73,217	
Depreciation Expense (403):				
Derived	33,287	0	33,287	3
Total (Acct. 403):	33,287	0	33,287	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	36,692	0	36,692	5
Total (Acct. 408):	36,692	0	36,692	
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:	31,133	0	31,133	
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):				
CHECKBOOK, SAVINGS, LOCAL GOV'T INVESTMENTS POOL	945	0	945	11
INTEREST ON TIF #4	2,627		2,627	12
Total (Acct. 419):	3,572	0	3,572	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	3,572	0	3,572	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(4,034)	0	(4,034)	15
NONE			0	16
Total (Acct. 425):	(4,034)	0	(4,034)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	12,526	12,526	17
NONE			0	18
Total (Acct. 426):	0	12,526	12,526	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(4,034)	12,526	8,492	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	9,731	0	9,731	19
Total (Acct. 427):	9,731	0	9,731	
Amortization of Debt Discount and Expense (428):				
BOND ISSUES COSTS	734		734	20
Total (Acct. 428):	734	0	734	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	11,454	0	11,454	22
Total (Acct. 430):	11,454	0	11,454	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	21,919	0	21,919	
NET INCOME:	16,820	(12,526)	4,294	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	255,052	715,814	970,866	25
Total (Acct. 216):	255,052	715,814	970,866	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	16,820	(12,526)	4,294	26
Total (Acct. 433):	16,820	(12,526)	4,294	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	271,872	703,288	975,160	

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	174,329	0	0	0	174,329	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	174,329	0	0	0	174,329	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,538,828	2,536,669	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	482,435	436,350	2
Net Utility Plant	2,056,393	2,100,319	
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)	4,506	12,540	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	4,506	12,540	
CURRENT AND ACCRUED ASSETS			
Cash (131)	7,434	9,346	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)	26,553	24,294	15
Other Accounts Receivable (143)	10,804	10,804	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	47,835	71,562	18
Plant Materials and Operating Supplies (154)	9,053	8,186	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	101,679	124,192	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,923	4,657	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	3,923	4,657	
Total Assets and Other Debits	2,166,501	2,241,708	

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)	508,735	508,735	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	975,160	970,866	35
Total Proprietary Capital	1,483,895	1,479,601	
LONG-TERM DEBT			
Bonds (221)	188,000	209,150	36
Advances from Municipality (223)	212,646	240,475	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	400,646	449,625	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	8,479	8,479	40
Payables to Municipality (233)	211,399	237,717	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,565	1,735	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	221,443	247,931	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	60,517	64,551	49
Total Deferred Credits	60,517	64,551	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)		0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,166,501	2,241,708	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,536,669	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)	1,700,779	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	838,049	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	2,538,828	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)	350,108	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	132,327	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	482,435	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,056,393	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)	316,549				316,549	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,287				33,287	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	547				547	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	33,834	0	0	0	33,834	16
Debits during year						17
Book cost of plant retired	275				275	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	275	0	0	0	275	25
Balance end of year (111.1)	350,108	0	0	0	350,108	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)	119,801				119,801	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	12,526				12,526	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	12,526	0	0	0	12,526	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	132,327	0	0	0	132,327	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	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)	9,053	8,186
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	9,053	8,186

**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)				
REVENUE BONDS	734	428	3,923	1
Total			3,923	
Unamortized premium on debt (251)				
NONE		0		2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	508,735	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>508,735</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	07/01/1998	05/01/2014	4.65%	188,000	1
Total Bonds (Account 221):				188,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
VILLAGE (STATE TRUST FUND LOAN)	03/15/2005	03/15/2015	4.74%	212,646	1
Total for Account 223				212,646	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
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	0	1
Accruals:		
Charged water department expense	32,509	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	32,509	
Taxes paid during year:		
County, state and local taxes	30,494	6
Social Security taxes	1,847	7
PSC Remainder Assessment	168	8
Other (explain):		
NONE		9
Total payments and other debits	32,509	
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)					
REVENUE BONDS	1,735	9,731	9,901	1,565	1
Subtotal	1,735	9,731	9,901	1,565	
Advances from Municipality (223)					
NONE	0	11,454	11,454	0	2
Subtotal	0	11,454	11,454	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,735	21,185	21,355	1,565	

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):		
STATE INVESTMENT POOL	4,506	2
Total (Acct. 124):	4,506	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,553	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	26,553	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
EXTENSION COSTS TO BE REIMBURSED	10,804	* 14
Total (Acct. 143):	10,804	
Receivables from Municipality (145):		
DUE FROM TIF #4	47,835	* 15
Total (Acct. 145):	47,835	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO VILLAGE	200,554	* 22
PAYABLE TO SEWER FUND	10,845	* 23
Total (Acct. 233):	211,399	
Other Deferred Credits (253):		
Regulatory Liability	60,517	24
NONE		25
Total (Acct. 253):	60,517	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCT 233 - DONE

ACCT 143 - DONE

ACCT 145 - 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)	1,700,916	0	0	0	1,700,916	1
Materials and Supplies	8,619	0	0	0	8,619	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	333,328	0	0	0	333,328	4
Customer Advances for Construction					0	5
Regulatory Liability	62,534	0	0	0	62,534	6
NONE					0	7
Average Net Rate Base	1,313,673	0	0	0	1,313,673	
Net Operating Income	31,133	0	0	0	31,133	8
Net Operating Income as a percent of						
Average Net Rate Base	2.37%	N/A	N/A	N/A	2.37%	

**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	64,551	0	0	0	64,551	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,034	0	0	0	4,034	3
Other (specify):						
NONE					0	4
Balance End of Year	60,517	0	0	0	60,517	

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)	168,155	167,087	1
Total Sales of Water	168,155	167,087	
Other Operating Revenues			
Forfeited Discounts (470)	308	291	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	5,866	9,675	5
Total Other Operating Revenues	6,174	9,966	
Total Operating Revenues	174,329	177,053	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	32,709	71,697	6
General Operating Expenses (680-691)	40,508	28,052	7
Total Operation and Maintenance Expenses	73,217	99,749	
Other Operating Expenses			
Depreciation Expense (403)	33,287	32,585	8
Amortization Expense (404-407)			9
Taxes (408)	36,692	32,509	10
Total Other Operating Expenses	69,979	65,094	
Total Operating Expenses	143,196	164,843	
NET OPERATING INCOME	31,133	12,210	

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)	555	25,376	64,848	5
Commercial (461.2)	54	1,562	15,323	6
Industrial (461.3)	10	31,641	22,873	7
Public Authority (461.4)	4	11,582	2,154	8
Total Metered Sales to General Customers (461)	623	70,161	105,198	
Private Fire Protection Service (462)	2		2,957	9
Public Fire Protection Service (463)	1		60,000	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	626	70,161	168,155	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	60,000	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	60,000	
Forfeited Discounts (470):		
Customer late payment charges	308	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	308	
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):		
SPECIAL REPAIRS/ASSESSMENTS CHARGED TO CUSTOMERS	996	9
TOWER RENT (ANTENNA)	4,000	10
WATER USED IN CONSTRUCTION	180	11
TURN ON CHARGES	241	12
Return on net investment in meters charged to sewer department	449	13
Other (specify):		
Total Other Water Revenues (474)	5,866	

OTHER OPERATING REVENUES (WATER)

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

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

ACCT 474 - DONE

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	13,523	13,757	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	9,403	10,298	3
Chemicals (630)	2,255	1,941	4
Supplies and Expenses (640)	0	461	5
Repairs of Water Plant (650)	1,528	40,240	* 6
Transportation Expenses (660)	6,000	5,000	7
Total Plant Operation and Maintenance Expenses	32,709	71,697	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	10,625	7,089	* 8
Office Supplies and Expenses (681)	10,198	8,362	9
Outside Services Employed (682)	7,207	2,704	* 10
Insurance Expense (684)	5,453	5,224	11
Employees Pensions and Benefits (686)	4,781	4,155	12
Regulatory Commission Expenses (688)	1,379	0	13
Miscellaneous General Expenses (689)	865	518	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	40,508	28,052	
Total Operation and Maintenance Expenses	73,217	99,749	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

ACCT 650 - PAINTED WATER TOWER IN 2007. COST \$39,015.

ACCT 682 - FEES PAID IN ASSOCIATION WITH RATE INCREASE APPLICATION \$2,029. CROSS CONNECTION INSPECTIONS \$1,890.

ACCT 680 - ADDITIONAL TIME ASSOCIATE WITH RATE INCREASE APPLICATION.

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		34,781	30,835	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		104	90	2
Net property tax equivalent		34,677	30,745	
Social Security		1,847	1,594	3
PSC Remainder Assessment		168	170	4
Other (specify): NONE			0	5
Total tax expense		36,692	32,509	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191995				3
County tax rate	mills		5.006965				4
Local tax rate	mills		5.361412				5
School tax rate	mills		9.647712				6
Voc. school tax rate	mills		1.370518				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.578602				10
Less: state credit	mills		1.475429				11
Net tax rate	mills		20.103173				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.361412				14
Combined School Tax Rate	mills		11.018230				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.379642				17
Total Tax Rate	mills		21.578602				18
Ratio of Local and School Tax to Total	dec.		0.759069				19
Total tax net of state credit	mills		20.103173				20
Net Local and School Tax Rate	mills		15.259690				21
Utility Plant, Jan. 1	\$	2,536,669	2,536,669				22
Materials & Supplies	\$	8,186	8,186				23
Subtotal	\$	2,544,855	2,544,855				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,544,855	2,544,855				26
Assessment Ratio	dec.		0.895638				27
Assessed Value	\$	2,279,269	2,279,269				28
Net Local & School Rate	mills		15.259690				29
Tax Equiv. Computed for Current Year	\$	34,781	34,781				30
Tax Equivalent per 1994 PSC Report	\$	7,544					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	34,781					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)	1,151				1,151	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)	6,012				6,012	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	7,163	0	0	0	7,163	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	12,032				12,032	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	64,748				64,748	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,460				3,460	16
Total Pumping Plant	80,240	0	0	0	80,240	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	854				854	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	854	0	0	0	854	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	4,564				4,564	23
Distribution Reservoirs and Standpipes (342)	308,148				308,148	24
Transmission and Distribution Mains (343)	847,251				847,251	25
Services (345)	233,041				233,041	26
Meters (346)	43,806		275		43,531	27
Hydrants (348)	166,396				166,396	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	1,603,206	0	275	0	1,602,931	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	9,591				9,591	41
Total General Plant	9,591	0	0	0	9,591	
Total utility plant in service directly assignable	1,701,054	0	275	0	1,700,779	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,701,054	0	275	0	1,700,779	

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)	725,637				725,637	25
Services (345)	82,000				82,000	26
Meters (346)	978	2,434			3,412	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)	27,000				27,000	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	835,615	2,434	0	0	838,049	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	835,615	2,434	0	0	838,049	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	835,615	2,434	0	0	838,049	

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			5,893	5,893	1
February			5,821	5,821	2
March			6,052	6,052	3
April			6,052	6,052	4
May			5,518	5,518	5
June			5,428	5,428	6
July			6,357	6,357	7
August			7,269	7,269	8
September			6,717	6,717	9
October			6,232	6,232	10
November			5,548	5,548	11
December			4,881	4,881	12
Total annual pumpage	0	0	71,768	71,768	

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):	71,768	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	71,768	3
Less: Gallons (000's) sold:	70,161	4
Gallons (000's) entering distribution system but not sold:	1,607	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	163	7
Gallons (000's) used for fire protection:	19	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	182	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:	1,425	17
Subtotal of Estimated Losses:	1,425	18
Percentage of water entering distribution system sold:	98%	19
Percentage of unaccounted for water:	2%	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.)	107	22
Date of maximum: 07/31/2008		23
Cause of maximum: HOT WEATHER		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	344	25
Date of minimum: 12/13/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	76,041	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,515	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1- KANE ST.	1	100	8	288,000	Yes	1
WELL 2 - 641 S. MAIN	2	300	10	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
WELL 1 KANE STREET	1	1	240	6	1
WELL 2	2	1	255	6	2

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	1	2	1
Location	KANE STREET	SOUTH MAIN STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1940	1967	6
Type	OTHER	OTHER	7
Actual Capacity (gpm)	200	300	8
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	9
Year Installed	1940	1967	10
Type	OTHER	OTHER	11
Horsepower	1	1	12
Footnotes			13
			14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			15
Location			16
Purpose			17
Destination			18
Pump Manufacturer			19
Year Installed			20
Type			21
Actual Capacity (gpm)			22
Pump Motor or Standby Engine Mfr			23
Year Installed			24
Type			25
Horsepower			26
Footnotes			27
			28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PRARIE STREET 1	QUALITY COURT 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1940	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	180	162	6
Total capacity in gallons (actual)	50,000	250,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	10
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2879	0.4320	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	Y	Y	15
Footnotes			16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	20,451				20,451	1
M	D	8.000	16,890				16,890	2
M	T	8.000	10,828				10,828	3
M	D	10.000	5,594				5,594	4
M	D	12.000	5,120				5,120	5
Total Within Municipality			58,883	0	0	0	58,883	
Total Utility			58,883	0	0	0	58,883	

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	505				505	7	1
M	1.000	4				4		2
M	1.250	1				1		3
M	1.500	4				4		4
M	2.000	6				6		5
M	3.000	1				1		6
M	4.000	8				8		7
M	6.000	3				3		8
M	8.000	2				2		9
Total Utility		534	0	0	0	534	7	

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	615	12	10	(12)	605	83	1
1.000	6				6	0	2
1.250	1				1	0	3
1.500	6				6	0	4
2.000	9	1			10	1	5
3.000	3		1		2	0	6
4.000	2				2	2	7
Total:	642	13	11	(12)	632	86	

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	550	39	3	2	0	11	605	1
1.000	1	3	2	0	0	0	6	2
1.250	0	1	0	0	0	0	1	3
1.500	2	3	0	1	0	0	6	4
2.000	0	7	3	0	0	0	10	5
3.000	0	0	1	1	0	0	2	6
4.000	0	1	1	0	0	0	2	7
Total:	553	54	10	4	0	11	632	

METERS

Meters (Page W-21)

Explain all reported adjustments.

ADJUST TO REFLECT MORE ACCURATE COUNT.

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	111				111	2
Total Fire Hydrants	111	0	0	0	111	
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:	68
Number of distribution system valves end of year:	168
Number of distribution valves operated during year:	108