



3013 (02-05-09)

ANNUAL REPORT

OF

Name: SPARTA MUNICIPAL WATER DEPARTMENT

Principal Office: 203 WEST OAK STREET
SPARTA, WI 54656

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPARTA MUNICIPAL WATER DEPARTMENT

Utility Address: 203 WEST OAK STREET
SPARTA, WI 54656

When was utility organized? 1/1/1895

Report any change in name:

Effective Date:

Utility Web Site: acctng@ci.sparta.wi.us

Utility employee in charge of correspondence concerning this report:

Name: MRS GAIL L CLARK

Title: ACCOUNTING CLERK

Office Address:

203 WEST OAK STREET
P.O. BOX 0
SPARTA, WI 54656

Telephone: (608) 269 - 6530 EXT 227

Fax Number: (608) 269 - 5046

Email Address: acctng@ci.sparta.wi.us

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

Name: MRS GAIL L CLARK

Title: ACCOUNTING CLERK

Office Address: SPARTA WATER UTILITY

203 WEST OAK STREET
SPARTA, WI 54656

Telephone: (608) 269 - 6530 EXT 227

Fax Number: (608) 269 - 5046

Email Address: acctng@ci.sparta.wi.us

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

Name: NORMAN STANEK

Title: CHAIRPERSON

Office Address:

710 JOHN STREET
SPARTA, WI 54656

Telephone: (608) 269 - 8527

Fax Number:

Email Address: none

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: WILLIAM SHERRY

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: ENGELSON AND ASSOCIATES LTD

3317 MORMON COULEE ROAD
P.O. BOX 785
LACROSSE, WI 54601

Telephone: (800) 500 - 8115

Fax Number: (608) 788 - 3162

Email Address: none

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/23/2009

Period covered by most recent audit: JANUARY THROUGH DECEMBER 2008

Names and titles of utility management including manager or superintendent:

Name: MR JORDAN SKIFF

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

203 WEST OAK STREET
SPARTA, WI 54656

Telephone: (608) 269 - 6511 EXT 228

Fax Number: (608) 269 - 5046

Email Address: dpw@ci.sparta.wi.us

Name of utility commission/committee: SPARTA MUNICIPAL WATER COMMITTEE

Names of members of utility commission/committee:

- MS KAY BENDER, ALDERMAN
- MR DICK LAXTON, CITIZEN MEMBER
- MR DAVE OLSON, CITIZEN MEMBER
- MR MARK RICHGRUBER, VICE CHAIRPERSON
- MR BRUCE SAVALL, , ALDERMAN
- MR NORMAN STANEK, , CHAIRPERSON
- MR LARRY TICHENOR, , CITIZEN MEMBER

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)	1,410,311	1,547,806	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	782,971	493,481	2
Depreciation Expense (403)	356,121	280,045	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	279,313	252,496	5
Total Operating Expenses	1,418,405	1,026,022	
Net Operating Income	(8,094)	521,784	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(8,094)	521,784	
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)	35,192	78,356	10
Miscellaneous Nonoperating Income (421)	1,070,327	1,113,890	11
Total Other Income	1,105,519	1,192,246	
Total Income	1,097,425	1,714,030	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,499)	(8,499)	12
Other Income Deductions (426)	50,225	41,834	13
Total Miscellaneous Income Deductions	41,726	33,335	
Income Before Interest Charges	1,055,699	1,680,695	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	208,495	187,374	14
Amortization of Debt Discount and Expense (428)	23,777	8,797	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	18,600	9,481	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	250,872	205,652	
Net Income	804,827	1,475,043	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,712,072	7,097,821	20
Balance Transferred from Income (433)	804,827	1,475,043	21
Miscellaneous Credits to Surplus (434)	0	(1,770,487)	22
Miscellaneous Debits to Surplus--Debit (435)	227,559	90,305	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)	7,289,340	6,712,072	

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	1,410,311	0	1,410,311	1
Total (Acct. 400):	1,410,311	0	1,410,311	
Operation and Maintenance Expense (401-402):				
Derived	782,971	0	782,971	2
Total (Acct. 401-402):	782,971	0	782,971	
Depreciation Expense (403):				
Derived	356,121	0	356,121	3
Total (Acct. 403):	356,121	0	356,121	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	279,313	0	279,313	5
Total (Acct. 408):	279,313	0	279,313	
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:	(8,094)	0	(8,094)	
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):				
LOCAL BANKS	35,192		35,192	11
Total (Acct. 419):	35,192	0	35,192	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,069,156	1,069,156	12
MISC INCOME RECEIVED	1,171	0	1,171	13
Total (Acct. 421):	1,171	1,069,156	1,070,327	
TOTAL OTHER INCOME:	36,363	1,069,156	1,105,519	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(8,499)	0	(8,499)	14
NONE			0	15
Total (Acct. 425):	(8,499)	0	(8,499)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	50,225	50,225	16
NONE			0	17
Total (Acct. 426):	0	50,225	50,225	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,499)	50,225	41,726	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	208,495	0	208,495	18
Total (Acct. 427):	208,495	0	208,495	
Amortization of Debt Discount and Expense (428):				
DISCOUNT ON BONDS	23,777		23,777	19
Total (Acct. 428):	23,777	0	23,777	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	18,600	0	18,600	21
Total (Acct. 430):	18,600	0	18,600	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	250,872	0	250,872	
NET INCOME:	(214,104)	1,018,931	804,827	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,769,726	3,942,346	6,712,072	24
Total (Acct. 216):	2,769,726	3,942,346	6,712,072	
Balance Transferred from Income (433):				
Derived	(214,104)	1,018,931	804,827	25
Total (Acct. 433):	(214,104)	1,018,931	804,827	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
PRIOR YEAR ADJUST/GRANT RECEIVABLE		227,559	227,559	* 27
Total (Acct. 435)--Debit:	0	227,559	227,559	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,555,622	4,733,718	7,289,340	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

2007 journal entry recording grant receivable - was to be reversed in 2008 - auditors had me reverse out of Unappropriated earned surplus instead of Misc nonoperating income.

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	1,410,311	0	0	0	1,410,311	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,410,311	0	0	0	1,410,311	

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	301,724	0	301,724	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	7,725	0	7,725	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	309,449	0	309,449	

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)	*	1
Water	5.0	*	1
Electric			2
Gas			3
Sewer			4

FULL-TIME EMPLOYEES (FTE)

Full-Time Employees (FTE) (Page F-06)

General footnotes

Added one more full time employee.

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	18,459,588	15,920,892	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,715,236	3,355,311	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	14,744,352	12,565,581	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	34,992	34,992	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	34,992	34,992	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	728,912	1,665,708	12
Special Deposits (134)	0	105,722	13
Working Funds (135)	0	0	14
Temporary Cash Investments (136)	58,198	0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	368,450	358,418	17
Other Accounts Receivable (143)	264,439	228,920	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	43,221	58,335	20
Plant Materials and Operating Supplies (154)	37,929	35,926	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)	0	0	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
Total Current and Accrued Assets	1,501,149	2,453,029	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	70,517	86,216	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	70,517	86,216	
Total Assets and Other Debits	16,316,018	15,104,826	

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)	2,865,257	2,865,257	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	7,289,340	6,712,072	37
Total Proprietary Capital	10,154,597	9,577,329	
LONG-TERM DEBT			
Bonds (221)	1,945,000	3,950,000	38
Advances from Municipality (223)	1,354,170	314,625	39
Other Long-Term Debt (224)	2,380,000	358,628	40
Total Long-Term Debt	5,679,170	4,623,253	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	117,158	586,594	42
Payables to Municipality (233)	89,901	68,497	43
Customer Deposits (235)	0	0	44
Taxes Accrued (236)	31,234	43,817	45
Interest Accrued (237)	74,856	30,448	46
Tax Collections Payable (241)	0	0	47
Miscellaneous Current and Accrued Liabilities (242)	41,609	38,894	48
Total Current and Accrued Liabilities	354,758	768,250	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	0	0	50
Other Deferred Credits (253)	127,497	135,996	51
Total Deferred Credits	127,497	135,996	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	0	0	54
Miscellaneous Operating Reserves (265)	0	0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	16,316,022	15,104,828	

BALANCE SHEET

Balance Sheet (Page F-07)

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

Difference is \$4 - due to rounding

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	15,920,892	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)	15,070,788	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,385,364	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)	3,436				8
Total Utility Plant	18,459,588	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)	3,365,000	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	350,236	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	3,715,236	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	14,744,352	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)	3,055,300				3,055,300	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	356,121				356,121	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	35,703				35,703	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	391,824	0	0	0	391,824	16
Debits during year						17
Book cost of plant retired	82,124				82,124	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	82,124	0	0	0	82,124	25
Balance end of year (111.1)	3,365,000	0	0	0	3,365,000	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)	300,011				300,011	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	50,225				50,225	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	50,225	0	0	0	50,225	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)	350,236	0	0	0	350,236	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	34,992	0	0	34,992	1
NONE	0	0	0	0	2
Total Nonutility Property (121)	34,992	0	0	34,992	
Less accum. prov. depr. & amort. (122)	34,992	0	0	34,992	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	37,929	35,926 *	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)			8
Total Materials and Supplies	37,929	35,926	

MATERIALS AND SUPPLIES

Materials and Supplies (Page F-13)

General footnotes

Prior year was acct #1500 as a class c

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 MORTGAGE REVENUE DEBT	42,899	325	0	* 1
2004 GO BOND	800	67	5,600	2
2005 REVENUE DEBT	4,102	342	32,816	3
2008 REVENUE BOND	3,567	1189	32,101	4
Total			70,517	
Unamortized premium on debt (251)				
NONE	0	0	0	5
Total			0	

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

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-14)

General footnotes

1999 Revenue bond was refinanced - now 2008 Revenue bond

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	2,865,257	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>2,865,257</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)		
MORTGAGE REVENUE BONDS #3	06/01/1999	11/01/2019	5.00%	0	*	1
MORTGAGE REVENUE BONDS #4	09/01/2005	11/01/2016	3.99%	1,945,000		2
Total Bonds (Account 221):				1,945,000		

BONDS (ACCT. 221)

Bonds (Acct. 221) (Page F-17)

General footnotes

Mortgage Revenue Bond #3 was refinanced as a General Obligation Bond.

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)					
ADVANCE FROM MUNICIPALITY	07/29/2008	12/31/2009	0.00%	1,084,420	1
ADVANCE FROM SANITATION DEPT	01/01/2003	12/01/2010	0.00%	53,750	2
2004 GO BOND	05/17/2004	11/01/2015	3.99%	216,000	3
Total for Account 223				1,354,170	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	11/30/2007	03/15/2027	5.49%	358,629	4
STATE TRUST FUND LOAN	03/13/2008	03/15/2027	5.49%	495,448	5
STATE TRUST FUND LOAN	04/30/2008	03/15/2027	5.49%	145,923	6
2008 GO REFINANCING BOND	09/15/2008	11/01/2016	3.86%	1,380,000	7
Total for Account 224				2,380,000	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	8
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,817	1
Accruals:		
Charged water department expense	263,391	2
Charged electric department expense	0	3
Charged sewer department expense	19,022	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	282,413	
Taxes paid during year:		
County, state and local taxes	279,074	6
Social Security taxes	14,615	7
PSC Remainder Assessment	1,307	8
Other (explain):		
NONE		9
Total payments and other debits	294,996	
Balance end of year	31,234	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2005 REVENUE BONDS	13,894	82,000	83,375	12,519	2
1999 MORTGAGE REVENUE BOND	15,129	75,653	90,783	(1)	3
Subtotal	29,023	157,653	174,158	12,518	
Advances from Municipality (223)					
2008 GO BOND	0	10,149	0	10,149	4
2004 GO BOND	1,425	8,451	8,529	1,347	5
Subtotal	1,425	18,600	8,529	11,496	
Other Long-Term Debt (224)					
STATE TRUST LOAN	0	50,842	0	50,842	6
Subtotal	0	50,842	0	50,842	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	30,448	227,095	182,687	74,856	

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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	368,450	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	368,450	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
EDA GRANT & BLOCK GRANT RECEIVABLES	257,450	14
MISC BILLING	6,989	15
Total (Acct. 143):	264,439	
Receivables from Municipality (145):		
DUE FROM TAX AGENCY	8,233	16
DUE FROM SEWER	3,590	17
DUE FROM MUNICIPALITY	31,398	18
Total (Acct. 145):	43,221	

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	0	19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	24
Total (Acct. 186):	0	
Payables to Municipality (233):		
INSURANCE, PAYROLL, TAXES DUE TO MUNICIPALITY	89,901	25
Total (Acct. 233):	89,901	
Other Deferred Credits (253):		
Regulatory Liability	127,497	26
NONE	0	27
Total (Acct. 253):	127,497	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

(143) \$257,450 represent a EDA Grant and Block grant where all monies were not received by year end but the work was complete.

(145) Taxes due to Municipality at year end.

(233) 2008 Insurance & December payroll due to Municipality.

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)	12,856,639	0	0	0	12,856,639	1
Materials and Supplies	36,927	0	0	0	36,927	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,210,150	0	0	0	3,210,150	4
Customer Advances for Construction					0	5
Regulatory Liability	131,746	0	0	0	131,746	6
NONE					0	7
Average Net Rate Base	9,551,670	0	0	0	9,551,670	
Net Operating Income	(8,094)	0	0	0	(8,094)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.08%	N/A	N/A	N/A	-0.08%	

**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	135,996	0	0	0	135,996	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,499	0	0	0	8,499	3
Other (specify):						
NONE					0	4
Balance End of Year	127,497	0	0	0	127,497	

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.

No change in revenue current year due to rate increase effective 11/15/2008

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Sparta Water Utility files an application for water rate increase on 6/25/08 - 5610-WR-104. Public hearing was held on 9/18/08. Authorization was given on 9/26/08 to increase rates effective 11/15/08.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,347,432	1,480,129	1
Total Sales of Water	1,347,432	1,480,129	
Other Operating Revenues			
Forfeited Discounts (470)	5,178	4,393	2
Rents from Water Property (472)	14,400	14,400	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	43,301	48,884	5
Total Other Operating Revenues	62,879	67,677	
Total Operating Revenues	1,410,311	1,547,806	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	359,248	247,694	7
Water Treatment Expenses (640-652)	156,273	48,212	8
Transmission and Distribution Expenses (660-678)	49,329	0	9
Customer Accounts Expenses (901-906)	15,594	11,067	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	202,527	186,508	12
Total Operation and Maintenance Expenses	782,971	493,481	
Other Operating Expenses			
Depreciation Expense (403)	356,121	280,045	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	279,313	252,496	15
Total Other Operating Expenses	635,434	532,541	
Total Operating Expenses	1,418,405	1,026,022	
NET OPERATING INCOME	(8,094)	521,784	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

Done

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)	0	0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	3,321	166,418	525,382	5
Commercial (461.2)	386	66,767	184,389	6
Industrial (461.3)	38	121,882	203,122	7
Public Authority (461.4)	62	40,352	82,941	8
Total Metered Sales to General Customers (461)	3,807	395,419	995,834	
Private Fire Protection Service (462)	42		23,682	9
Public Fire Protection Service (463)	519		327,916	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	4,368	395,419	1,347,432	

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	NONE	0	0	* 1
Total		0	0	

SALES FOR RESALE (ACCT. 466)

Sales for Resale (Acct. 466) (Page W-03)

General footnotes

We do not sell water for resale purposes.

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)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	327,916	3
NONE	0	4
Total Public Fire Protection Service (463)	327,916	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	5,178	6
Other (specify):		
Total Forfeited Discounts (470)	5,178	
Rents from Water Property (472):		
U.S. CELLULAR TOWER RENTAL	14,400	7
Total Rents from Water Property (472)	14,400	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISC BILLED FOR METER SETS, SERVICE TURN ONS, FROZEN METER REPAIRS	7,093	9
Return on net investment in meters charged to sewer department	36,208	10
Other (specify):		
Total Other Water Revenues (474)	43,301	

OTHER OPERATING REVENUES (WATER)

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

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

\$36,208 - part of the Joint Meter Expense billed to Sanitation based on average meter investment, depreciation and authorized rate of return

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)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	82,403	* 13
Fuel for Power Production (621)	0	0	* 14
Power Production Labor and Expenses (622)	0	70,975	* 15
Fuel or Power Purchased for Pumping (623)	94,736	18,039	* 16
Pumping Labor and Expenses (624)	82,304	0	* 17
Expenses Transferred--Credit (625)	0	0	* 18
Miscellaneous Expenses (626)	10,798	0	* 19
Rents (627)	0	0	* 20
Maintenance Supervision and Engineering (630)	0	13,573	* 21
Maintenance of Structures and Improvements (631)	4,629	25,813	* 22
Maintenance of Power Production Equipment (632)	0	12,275	* 23
Maintenance of Pumping Equipment (633)	166,781	24,616	* 24
Total Pumping Expenses	359,248	247,694	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	21,099	* 25
Chemicals (641)	39,994	1,285	* 26
Operation Labor and Expenses (642)	19,728	0	* 27
Miscellaneous Expenses (643)	11,625	0	* 28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	1,962	* 30
Maintenance of Structures and Improvements (651)	702	1,550	* 31
Maintenance of Water Treatment Equipment (652)	84,224	4,582	* 32
Total Water Treatment Expenses	156,273	30,478	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	33
Storage Facilities Expenses (661)	8,117	0	34
Transmission and Distribution Lines Expenses (662)	10,842	0	35
Meter Expenses (663)	381	0	36
Customer Installations Expenses (664)	72	0	37
Miscellaneous Expenses (665)	2,594	0	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	140	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	1,284	0	42
Maintenance of Transmission and Distribution Mains (673)	4,837	0	43
Maintenance of Services (675)	6,236	0	44
Maintenance of Meters (676)	9,718	12,851	* 45
Maintenance of Hydrants (677)	5,108	4,883	* 46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	49,329	17,734	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	2,885	* 48
Meter Reading Expenses (902)	6,759	7,128	49
Customer Records and Collection Expenses (903)	5,834	1,054	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	3,001	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	15,594	11,067	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	44,791	40,525	55
Office Supplies and Expenses (921)	5,929	10,235	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	25,923	12,984	58
Property Insurance (924)	25,473	24,442	59
Injuries and Damages (925)	0	0	60
Employee Pensions and Benefits (926)	74,658	82,535	61
Regulatory Commission Expenses (928)	4,480	0	62
Duplicate Charges--Credit (929)	0	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)	2,436	2,023	64
Rents (931)	1,650	0	* 65
Maintenance of General Plant (932)	17,187	13,764	66
Total Administrative and General Expenses	202,527	186,508	
 Total Operation and Maintenance Expenses	782,971	493,481	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Received a error about the last year total for Total Operation & Maintenance Expense not being the same as last year's report. I did make some corrections to prior year amounts...the sub totals add up the the final total does not added up correctly.

Our Utility switched from a Class C to Class AB utility 7/31/08 thus changing many expense accounts:

(620) = New acct is 624
(622) = new acct is 623
(623) = new acct is 626
(625) = new acct is 631 & 633
(630) = new acct is 642
(631) = new acct is 641
(632) = new acct is 643
(635) = new acct is 651 & 652
(640) = new acct is plit between 661, 662, 663 & 664
(641) = new acct is 665 & 671
(650) - new acct is 672
(651) = new acct is 673
(652) = new acct is 675
(653) = new acct is 676
(654) = new acct is 677
(901) = new acct is 902
(902) = new acct is 903
(903) = new acct is 921
(922) = new acct is 631

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.

(623) \$94,736 divided by 982,409 kWh = .096

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.

(631) & (633) - 2007 included well rehab of \$14,080 and 2008 includes well rehabs for #4 & #6 plus repainting of a tower.

(641) chemical costs went up plus purchase of more chemical for start up of Well #10

(651) & (652) refurb #9 treatment equipment

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.
none

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	JOINT METER EXPENSE AT 50% X ASSESS RATIO	282,413	251,179	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		19,022	14,423	2
Net property tax equivalent		263,391	236,756	
Social Security		14,615	13,999	3
PSC Remainder Assessment		1,307	1,741	4
Other (specify): NONE		0	0	5
Total tax expense		279,313	252,496	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.164437				3
County tax rate	mills		5.658378				4
Local tax rate	mills		7.410817				5
School tax rate	mills		9.082474				6
Voc. school tax rate	mills		1.874217				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.190323				10
Less: state credit	mills		1.603770				11
Net tax rate	mills		22.586553				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.410817				14
Combined School Tax Rate	mills		10.956691				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.367508				17
Total Tax Rate	mills		24.190323				18
Ratio of Local and School Tax to Total	dec.		0.759292				19
Total tax net of state credit	mills		22.586553				20
Net Local and School Tax Rate	mills		17.149779				21
Utility Plant, Jan. 1	\$	15,920,894	15,920,894				22
Materials & Supplies	\$	35,926	35,926				23
Subtotal	\$	15,956,820	15,956,820				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	15,956,820	15,956,820				26
Assessment Ratio	dec.		1.032000				27
Assessed Value	\$	16,467,438	16,467,438				28
Net Local & School Rate	mills		17.149779				29
Tax Equiv. Computed for Current Year	\$	282,413	282,413				30
Tax Equivalent per 1994 PSC Report	\$	122,103					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	282,413					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Utility Plant Jan 1 on this schedule matches Utility Plant Jan 1 on Net Utility Plant Schedul.

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	2,955	0	0	0	2,955	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	498,887	124,708	0	0	623,595	* 8
Supply Mains (316)	40,919	0	0	0	40,919	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	542,761	124,708	0	0	667,469	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	1,816,032	0	0	0	1,816,032	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	364,780	66,147	0	350,379	781,306	* 14
Diesel Pumping Equipment (326)	12,064	0	0	0	12,064	15
Other Pumping Equipment (328)	1,825	1,939	0	0	3,764	16
Total Pumping Plant	2,194,701	68,086	0	350,379	2,613,166	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	20,788	1,222,479	0	0	1,243,267	* 18
Sand or Other Media Filtration Equipment (332)	352,959	417,837	0	0	770,796	* 19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	49,702	0	0	49,702	21
Total Water Treatment Plant	373,747	1,690,018	0	0	2,063,765	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,584	0	0	0	1,584	22
Structures and Improvements (341)	79,681	0	0	0	79,681	23
Distribution Reservoirs and Standpipes (342)	613,711	621,191	0	0	1,234,902	24
Transmission and Distribution Mains (343)	3,627,657	375,085	34,541	943,332	4,911,533	* 25
Services (345)	732,105	80,407	18,238	46,585	840,859	* 26
Meters (346)	1,280,727	36,233	1,136	0	1,315,824	27
Hydrants (348)	620,641	37,629	7,439	113,221	764,052	* 28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	6,956,106	1,150,545	61,354	1,103,138	9,148,435	
GENERAL PLANT						
Land and Land Rights (389)	1,831	0	0	0	1,831	30
Structures and Improvements (390)	265,404	0	0	0	265,404	31
Office Furniture and Equipment (391)	3,551	0	0	0	3,551	32
Computer Equipment (391.1)	34,902	2,174	2,854	0	34,222	33
Transportation Equipment (392)	117,619	14,228	17,016	0	114,831	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	39,697	745	0	0	40,442	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	77,741	0	0	0	77,741	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	34,431	6,400	900	0	39,931	41
Total General Plant	575,176	23,547	20,770	0	577,953	
Total utility plant in service directly assignable	10,642,491	3,056,904	82,124	1,453,517	15,070,788	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,642,491	3,056,904	82,124	1,453,517	15,070,788	

**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)

General footnotes

Done

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

done

If Additions, Account 300 (or 300.1), is nonzero, please explain.

done

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

done

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

(343) \$150,913 added for Hwy 21 reconstruction project & \$217,681 added during Well #10 construction project

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

done

If Adjustments for any account are nonzero, please explain.

Accts 325, 343, 345 & 348 have adjustments to adjust prior years for 2006 & 2007 plant paid by Municipality was recored as contributed plant in error.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

done

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

done

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

done

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

done

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

done

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

done

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

done

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

done

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

Addition of Well #10

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	3,535	0	0	3,535	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	65,200	0	0	65,200	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	0	68,735	0	0	68,735	
PUMPING PLANT						
Land and Land Rights (320)	0	5,897	0	0	5,897	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	350,379	34,719	0	(350,379)	34,719	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	350,379	40,616	0	(350,379)	40,616	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	717,526	0	0	717,526	18
Sand or Other Media Filtration Equipment (332)	0	254,606	0	0	254,606	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	23,146	0	0	23,146	21
Total Water Treatment Plant	0	995,278	0	0	995,278	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	0	397,313	0	0	397,313	24
Transmission and Distribution Mains (343)	2,195,549	194,453	0	(943,332)	1,446,670	25
Services (345)	261,563	30,000	0	(46,585)	244,978	26
Meters (346)	0	0	0	0	0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	291,958	13,037	0	(113,221)	191,774	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	2,749,070	634,803	0	(1,103,138)	2,280,735	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	3,099,449	1,739,432	0	(1,453,517)	3,385,364	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	3,099,449	1,739,432	0	(1,453,517)	3,385,364	

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

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

General footnotes

done

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

done

If Additions, Account 300 (or 300.1), is nonzero, please explain.

done

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

done

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

(343) \$397,312 contributed for Well 10 construction project

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

done

If Adjustments for any account are nonzero, please explain.

325, 343, 345, 348 - adjustments from prior years 2007 & 2006 plant paid by Municipality recorded as contributed plant in error.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

done

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

done

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

done

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

done

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

done

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

done

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

done

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

done

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%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	143,294	2.90%	18,377	4
Supply Mains (316)	11,610	1.80%	1,488	5
Other Water Source Plant (317)	0	0.00%	0	6
Total Source of Supply Plant	154,904		19,865	
PUMPING PLANT				
Structures and Improvements (321)	519,401	3.20%	66,610	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	104,491	4.40%	13,400	9
Diesel Pumping Equipment (326)	3,361	4.40%	431	10
Other Pumping Equipment (328)	611	4.40%	51	11
Total Pumping Plant	627,864		80,492	
WATER TREATMENT PLANT				
Structures and Improvements (331)	6,110	3.20%	783	12
Sand or Other Media Filtration Equipment (332)	101,130	3.30%	12,969	13
Membrane Filtration Equipment (333)	0	5.55%	0	14
Other Water Treatment Equipment (334)	0	6.67%	0	15
Total Water Treatment Plant	107,240		13,752	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	22,915	3.20%	2,939	16
Distribution Reservoirs and Standpipes (342)	176,291	1.90%	22,608	17
Transmission and Distribution Mains (343)	1,045,530	1.30%	134,115	18
Services (345)	210,204	2.90%	26,957	19
Meters (346)	367,858	5.50%	47,176	20
Hydrants (348)	178,124	2.20%	22,843	21
Other Transmission and Distribution Plant (349)	0	0.00%	0	22
Total Transmission and Distribution Plant	2,000,922		256,638	
GENERAL PLANT				
Structures and Improvements (390)	76,076	2.90%	9,756	23
Office Furniture and Equipment (391)	916	5.80%	117	24
Computer Equipment (391.1)	10,082	26.70%	1,293	25
Transportation Equipment (392)	33,913	13.30%	4,349	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	11,304	5.80%	1,449	28
Laboratory Equipment (395)	0	0.00%	0	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	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	0	161,671	4
316	0	0	0	0	13,098	5
317	0	0	0	0	0	6
	0	0	0	0	174,769	
321	0	0	0	0	586,011	7
323	0	0	0	0	0	8
325	0	0	0	0	117,891	9
326	0	0	0	0	3,792	10
328	0	0	0	0	662	11
	0	0	0	0	708,356	
331	0	0	0	0	6,893	12
332	0	0	0	0	114,099	13
333	0	0	0	0	0	14
334	0	0	0	0	0	15
	0	0	0	0	120,992	
341	0	0	0	0	25,854	16
342	0	0	0	0	198,899	17
343	34,541	0	0	0	1,145,104	18
345	18,238	0	0	0	218,923	19
346	1,136	0	0	0	413,898	20
348	7,439	0	0	0	193,528	21
349	0	0	0	0	0	22
	61,354	0	0	0	2,196,206	
390	0	0	0	0	85,832	23
391	0	0	0	0	1,033	24
391.1	2,854	0	0	0	8,521	25
392	17,016	0	0	0	21,246	26
393	0	0	0	0	0	27
394	0	0	0	0	12,753	28
395	0	0	0	0	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)	22,303	7.50%	2,860	30
Communication Equipment (397)	0	0.00%	0	31
SCADA Equipment (397.1)	0	0.00%	0	32
Miscellaneous Equipment (398)	9,776	5.80%	1,253	33
Total General Plant	164,370		21,077	
Total accum. prov. directly assignable	3,055,300		391,824	
 Common Utility Plant Allocated to Water Department	 0		 0	 34
Total accum. prov. for depreciation	3,055,300		391,824	

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	0	0	0	25,163	30
397	0	0	0	0	0	31
397.1	0	0	0	0	0	32
398	900	0	0	0	10,129	33
	20,770	0	0	0	164,677	
	82,124	0	0	0	3,365,000	
		0	0	0	0	34
	82,124	0	0	0	3,365,000	

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)

General footnotes

We switch from a class C utility to a class AB July 31st

If End of Year Balance is less than zero, please explain.

more than zero

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

done

If Adjustments for any account are nonzero, please explain.

Accts 325, 343, 345 & 348 have adjustments to adjust prior years for 2006 & 2007 plant paid by Municipality was recored as contributed plant in error.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	0	2.90%	0	4
Supply Mains (316)	0	1.80%	0	5
Other Water Source Plant (317)	0	0.00%	0	6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	3.20%	0	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	3,923	4.40%	5,675	9
Diesel Pumping Equipment (326)	0	4.40%	0	10
Other Pumping Equipment (328)	0	4.40%	0	11
Total Pumping Plant	3,923		5,675	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	3.20%	0	12
Sand or Other Media Filtration Equipment (332)	0	5.55%	0	13
Membrane Filtration Equipment (333)	0	0.00%	0	14
Other Water Treatment Equipment (334)	0	6.67%	0	15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	3.20%	0	16
Distribution Reservoirs and Standpipes (342)	0	1.90%	0	17
Transmission and Distribution Mains (343)	242,986	1.30%	35,660	18
Services (345)	24,841	2.90%	4,159	19
Meters (346)	0	5.50%	0	20
Hydrants (348)	28,261	2.20%	4,731	21
Other Transmission and Distribution Plant (349)	0	0.00%	0	22
Total Transmission and Distribution Plant	296,088		44,550	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%	0	23
Office Furniture and Equipment (391)	0	0.00%	0	24
Computer Equipment (391.1)	0	0.00%	0	25
Transportation Equipment (392)	0	0.00%	0	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	0	0.00%	0	28
Laboratory Equipment (395)	0	0.00%	0	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	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	0	0	4
316	0	0	0	0	0	5
317	0	0	0	0	0	6
	0	0	0	0	0	
321	0	0	0	0	0	7
323	0	0	0	0	0	8
325	0	0	0	0	9,598	9
326	0	0	0	0	0	10
328	0	0	0	0	0	11
	0	0	0	0	9,598	
331	0	0	0	0	0	12
332	0	0	0	0	0	13
333	0	0	0	0	0	14
334	0	0	0	0	0	15
	0	0	0	0	0	
341	0	0	0	0	0	16
342	0	0	0	0	0	17
343	0	0	0	0	278,646	18
345	0	0	0	0	29,000	19
346	0	0	0	0	0	20
348	0	0	0	0	32,992	21
349	0	0	0	0	0	22
	0	0	0	0	340,638	
390	0	0	0	0	0	23
391	0	0	0	0	0	24
391.1	0	0	0	0	0	25
392	0	0	0	0	0	26
393	0	0	0	0	0	27
394	0	0	0	0	0	28
395	0	0	0	0	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%	0	30
Communication Equipment (397)	0	0.00%	0	31
SCADA Equipment (397.1)	0	0.00%	0	32
Miscellaneous Equipment (398)	0	0.00%	0	33
Total General Plant	0		0	
Total accum. prov. directly assignable	300,011		50,225	
 Common Utility Plant Allocated to Water Department	 0		 0	 34
Total accum. prov. for depreciation	300,011		50,225	

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	0	0	0	0	30
397	0	0	0	0	0	31
397.1	0	0	0	0	0	32
398	0	0	0	0	0	33
	0	0	0	0	0	
	0	0	0	0	350,236	
	0	0	0	0	0	34
	0	0	0	0	350,236	

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

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

General footnotes

done

If End of Year Balance is less than zero, please explain.

done

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

done

If Adjustments for any account are nonzero, please explain.

done

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

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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	0	33,912	33,912	1
February	0	0	33,974	33,974	2
March	0	0	34,644	34,644	3
April	0	0	33,122	33,122	4
May	0	0	35,670	35,670	5
June	0	0	42,488	42,488	6
July	0	0	49,366	49,366	7
August	0	0	45,541	45,541	8
September	0	0	40,549	40,549	9
October	0	0	35,507	35,507	10
November	0	0	31,964	31,964	11
December	0	0	31,922	31,922	12
Total annual pumpage	0	0	448,659	448,659	

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):	448,659	1
Less: Gallons (000's) used in the treatment process:	23,960	2
Subtotal: Gallons (000's) entering distribution system:	424,699	3
Less: Gallons (000's) sold:	395,419	4
Gallons (000's) entering distribution system but not sold:	29,280	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	12,912	7
Gallons (000's) used for fire protection:	140	8
Gallons (000's) used to prevent freezing of distribution system:	76	9
Gallons (000's) used for other system uses:	3,755	10
Subtotal Estimated Usage:	16,883	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,500	13
Gallons (000's) lost due to service leaks or breaks:	1,000	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	50	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	10	16
Gallons (000's) not accounted for:	8,837	17
Subtotal of Estimated Losses:	12,397	18
Percentage of water entering distribution system sold:	93%	19
Percentage of unaccounted for water:	2%	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.)	2,094	22
Date of maximum: 09/03/2008		23
Cause of maximum: weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	711	25
Date of minimum: 12/30/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	982,409	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:	2	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	9,198	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)	
1211 TOWER ROAD	7	260	16	936,000	Yes	1
1211 W MAIN STREET	6	216	16	734,000	Yes	2
1221 N CHESTER STREET	2	165	12	720,000	Yes	3
1221 N CHESTER STREET	4	185	16	568,000	Yes	4
1512 EAST MONTGOMERY STREET	8	75	24	1,152,000	Yes	5
920 STANDARD DRIVE	9	275	20	126,000	Yes	6
2050 RILEY RD	10	300	24	1,440,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				1
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
		0	0	0	

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	WELL 10	WELL 2	WELL 4	1
Location	2050 RILEY RD	1221 N CHESTER	1221 N CHESTER	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	GOULDS	LAYNE	LAYNE	5
Year Installed	2008	1923	1939	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	500	395	8
Pump Motor or Standby Engine Mfr	US	GE	US	9
Year Installed	2008	1990	1939	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	40	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6	WELL 7	WELL 8	15
Location	1211 W MAIN ST	1211 TOWER ROAD	1512 E MONTGOMERY ST	16
Purpose	P	P	P	17
Destination	R	R	R	18
Pump Manufacturer	GOULDS	GOULDS	LAYNE	19
Year Installed	1998	1998	1982	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	510	650	800	22
Pump Motor or Standby Engine Mfr	GE	GE	US	23
Year Installed	1998	1998	1982	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	50	75	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 9			1
Location	920 STANDARD DR			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	SIMMONS			5
Year Installed	1991			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	875			8
Pump Motor or Standby Engine Mfr	US			10
Year Installed	1991			11
Type	ELECTRIC			12
Horsepower	100			13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				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	A	B	C	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	3 4
Year constructed	1910	1961	1991	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	110	110	110	9 10
Total capacity in gallons (actual)	435,000	600,000	600,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.6999	100.0000	100.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	D		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2008		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons (actual)	600,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	100.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	560	0	0	0	560	1
M	D	1.250	12	0	0	0	12	2
M	D	1.500	177	0	0	0	177	3
M	D	2.000	1,304	0	0	0	1,304	4
M	D	4.000	27,557	0	0	0	27,557	5
P	D	4.000	0	0	0	0	0	6
M	D	6.000	84,336	0	3,826	0	80,510	7
M	D	8.000	135,464	3,824	300	0	138,988	8
M	D	10.000	25,611	76	76	0	25,611	9
P	D	10.000	0	220			220	10
M	D	12.000	45,400	2,943	0	0	48,343	11
P	D	12.000	0			403	403	* 12
Total Within Municipality			320,421	7,063	4,202	403	323,685	
Total Utility			320,421	7,063	4,202	403	323,685	

WATER MAINS

Water Mains (Page W-19)

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

8", 10" - main added during Hwy 21 construction project - funded with available funds and block grant

12" - M - added during Well 10 construction - paid for with EDA Grant, State loan and Revenue Bond in 2005.

Explain all reported Adjustments.

12" - P - adjustment - this material was added during 2007 during Idaho I & II project - omitted from report in error

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	527	0	84	0	443	0	1
M	1.000	2,695	89	6	0	2,778	0	2
M	1.250	18	0	0	0	18	0	3
M	1.500	32	4	1	0	35	0	4
M	2.000	48	2	1	0	49	0	5
M	4.000	7	2	1	0	8	0	6
M	6.000	30	3	1	0	32	0	7
M	8.000	12	1	1	0	12	0	8
Total Utility		3,369	101	95	0	3,375	0	

WATER SERVICES

Water Services (Page W-20)

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

1", 1 1/2", 2", 4", 6" & 8" - additions were added during Hwy 21 reconstruction project - funded with available funds and a block grant

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Sparta Water Utility does not keep track of services not being used. We have records of lots with services but we do not count them.

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	3,637	54	28	0	3,663	305	1
0.750	41	1	2	0	40	7	2
1.000	75	4	3	0	76	9	3
1.500	43	0	0	0	43	25	4
2.000	40	0	1	0	39	17	5
3.000	18	0	0	0	18	6	6
4.000	12	1	0	0	13	2	7
6.000	4	1	0	0	5	4	8
8.000	6	2	0	0	8	6	9
10.000	0	1	0	0	1	0	10
12.000	0	1	0	0	1	0	11
Total:	3,876	65	34	0	3,907	381	

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	3,317	236	10	20	0	80	3,663	1
0.750	3	29	4	2	0	2	40	2
1.000	1	57	7	7	0	4	76	3
1.500	0	32	4	4	0	3	43	4
2.000	0	18	12	6	0	3	39	5
3.000	0	8	1	6	0	3	18	6
4.000	0	4	0	4	0	5	13	7
6.000	0	0	1	4	0	0	5	8
8.000	0	0	0	8	0	0	8	9
10.000	0	0	0	1	0	0	1	10
12.000	0	0	0	1	0	0	1	11
Total:	3,321	384	39	63	0	100	3,907	

METERS

Meters (Page W-21)

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

10" & 12" were not tested because they were just added this year.

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

1" or smaller meters are replaced every ten years.

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 - all station meters are tested yearly

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

All have been tested.

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	0	0	0	1
Within Municipality	514	12	7	0	519	2
Total Fire Hydrants	514	12	7	0	519	
Flushing Hydrants						
	0	0	0	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:	514
Number of distribution system valves end of year:	623
Number of distribution valves operated during year:	265