



3014 (02-05-09)

ANNUAL REPORT

OF

Name: MUKWONAGO MUNICIPAL WATER UTILITY

Principal Office: 440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

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 PAUL J. MODERACKI of
(Person responsible for accounts)

Mukwonago 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)

ADMINISTRATOR/CLERK/TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Village Board
Village of Mukwonago
Mukwonago, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Village of Mukwonago Water Utility, an enterprise fund of the Village of Mukwonago as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and related supplemental schedules are not designed for those who are not informed about such differences. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

March 28, 2009
Milwaukee, Wisconsin

TABLE OF CONTENTS

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

Utility Address: 440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR PAUL J MODERACKI

Title: VILLAGE ADMINISTRATOR

Office Address:

440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

Telephone: (262) 363 - 6420

Fax Number: (262) 363 - 6425

Email Address: pmoderacki@villageofmukwonago.com

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

Name: MR JOHN KNEPEL

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

115 S 84TH STREET STE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5359

Fax Number: (414) 777 - 5555

Email Address: jknepel@virchowkrause.com

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

Name: MR ARNOLD FICKAU JR

Title: CHAIRPERSON

Office Address:

440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

Telephone: (262) 363 - 6420

Fax Number: (262) 363 - 6425

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:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/29/2009

Period covered by most recent audit: 1/1/08 THROUGH 12/31/08

Names and titles of utility management including manager or superintendent:

Name: MR. IVAN T. ZAREMBA

Title: SUPERINTENDENT

Office Address:

440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

Telephone: (262) 363 - 6439

Fax Number: (262) 363 - 6952

Email Address: waterdept@villageofmukwonago.com

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR DALE FENNEL
MR ARNOLD FICKAU, JR, CHAIRPERSON
MR DENNIS O'BRYAN

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)	1,523,525	1,498,871	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	443,845	485,739	2
Depreciation Expense (403)	253,025	237,465	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	273,752	298,153	5
Total Operating Expenses	970,622	1,021,357	
Net Operating Income	552,903	477,514	
Income from Utility Plant Leased to Others (412-413)	0	0	6
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)	72,263	153,334	10
Miscellaneous Nonoperating Income (421)	32,958	44,346	11
Total Other Income	105,221	197,680	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,490)	(22,490)	12
Other Income Deductions (426)	90,487	90,487	13
Total Miscellaneous Income Deductions	67,997	67,997	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	269,566	319,003	14
Amortization of Debt Discount and Expense (428)	8,822	23,645	15
Amortization of Premium on Debt--Cr. (429)	1,932	6,225	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	276,456	336,423	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,491,441	8,220,667	20
Balance Transferred from Income (433)	313,671	270,774	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	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,805,112	8,491,441	

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	1,523,525	0	1,523,525	1
Total (Acct. 400):	1,523,525	0	1,523,525	
Operation and Maintenance Expense (401-402):				
Derived	443,845	0	443,845	2
Total (Acct. 401-402):	443,845	0	443,845	
Depreciation Expense (403):				
Derived	253,025	0	253,025	3
Total (Acct. 403):	253,025	0	253,025	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	273,752	0	273,752	5
Total (Acct. 408):	273,752	0	273,752	
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:	552,903	0	552,903	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	72,263		72,263	11
Total (Acct. 419):	72,263	0	72,263	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		30,935	30,935	12
Total (Acct. 421):	0	30,935	30,935	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
SUNDRY	2,023		2,023	13
Total (Acct. 421):	2,023	0	2,023	
TOTAL OTHER INCOME:	74,286	30,935	105,221	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(22,490)	0	(22,490)	14
NONE			0	15
Total (Acct. 425):	(22,490)	0	(22,490)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	90,487	90,487	16
Total (Acct. 426):	0	90,487	90,487	
Other Income Deductions (426):				
NONE			0	17
Total (Acct. 426):	0	0	0	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(22,490)	90,487	67,997	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	269,566	0	269,566	18
Total (Acct. 427):	269,566	0	269,566	
Amortization of Debt Discount and Expense (428):				
CURRENT YEAR AMORTIZATION	8,822		8,822	19
Total (Acct. 428):	8,822	0	8,822	
Amortization of Premium on Debt--Cr. (429):				
CURRENT YEAR AMORTIZATION	1,932		1,932	20
Total (Acct. 429):	1,932	0	1,932	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	276,456	0	276,456	
NET INCOME:	373,223	(59,552)	313,671	

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				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,067,170	5,424,271	8,491,441	24
Total (Acct. 216):	3,067,170	5,424,271	8,491,441	
Balance Transferred from Income (433):				
Derived	373,223	(59,552)	313,671	25
Total (Acct. 433):	373,223	(59,552)	313,671	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,440,393	5,364,719	8,805,112	

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 & 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	1,523,525	0	0	0	1,523,525	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,523,525	0	0	0	1,523,525	

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	120,685	0	120,685	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	5,802	0	5,802	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	126,487	0	126,487	

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	3.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	19,398,103	19,106,863	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,247,410	2,953,817	2
Net Utility Plant	16,150,693	16,153,046	
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)	356,613	369,153	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	653,187	2,463,841	9
Total Other Property and Investments	1,009,800	2,832,994	
CURRENT AND ACCRUED ASSETS			
Cash (131)	164,777	336,149	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	345,209	341,951	15
Other Accounts Receivable (143)	436	70	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	125,640	87,116	18
Plant Materials and Operating Supplies (154)	18,603	19,225	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	1,648	1,641	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	656,313	786,152	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	90,090	70,756	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	90,090	70,756	
Total Assets and Other Debits	17,906,896	19,842,948	

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)	2,171,688	2,171,688	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	8,805,112	8,491,441	35
Total Proprietary Capital	10,976,800	10,663,129	
LONG-TERM DEBT			
Bonds (221)	4,759,938	6,849,804	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	1,462,734	1,579,091	38
Total Long-Term Debt	6,222,672	8,428,895	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	61,788	140,594	40
Payables to Municipality (233)	159,624	61,751	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	24,052	62,495	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	6,299	5,888	46
Total Current and Accrued Liabilities	251,763	270,728	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	16,111	1,037	47
Customer Advances for Construction (252)	5,120	5,120	48
Other Deferred Credits (253)	434,430	474,039	49
Total Deferred Credits	455,661	480,196	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	17,906,896	19,842,948	

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	19,106,863	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)	12,126,084	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,632,250	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)	1,639,769				8
Total Utility Plant	19,398,103	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,425,955	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	821,455	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	3,247,410	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	16,150,693	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,222,849				2,222,849	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	253,025				253,025	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,703				12,703	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	265,728	0	0	0	265,728	16
Debits during year						17
Book cost of plant retired	62,622				62,622	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	62,622	0	0	0	62,622	25
Balance end of year (111.1)	2,425,955	0	0	0	2,425,955	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)	730,968				730,968	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	90,487				90,487	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	90,487	0	0	0	90,487	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)	821,455	0	0	0	821,455	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)	18,603	19,225
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	18,603	19,225

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)				
2002 WATER SYSTEM REVENUE BONDS	2,991	428	38,634	1
2005 WATER SYSTEM REVENUE BANS	1,516	428	0	2
2006 WATER SYSTEM REVENUE BANS	1,265	428	0	3
2007 WATER SYSTEM REVENUE BONDS	1,560	428	24,789	4
2008 WATER SYSTEM REVENUE BONDS	1,488	428	26,667	5
Total			90,090	
Unamortized premium on debt (251)				
2005 WATER SYSTEM REVENUE BANS	1,037	429	0	6
2008 WATER SYSTEM REVENUE BONDS	895	429	16,111	7
Total			16,111	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,171,688	1
Changes during year (explain):		
NONE		2
Balance end of year	2,171,688	

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)	
2002 WATERWORKS SYSTEM REVENUE BONDS \$2,466,4!	02/15/2002	12/01/2021	3.17%	2,037,152	1
2004 G.O. REFUNDING BONDS	12/15/2004	04/01/2009	3.15%	31,821	2
2007 WATERWORKS SYSTEM REVENUE BONDS	04/01/2007	04/01/2024	4.25%	1,800,955	3
2008 WATERWORKS SYSTEM REVENUE BONDS	01/04/2008	12/01/2026	4.38%	890,010	4
Total Bonds (Account 221):				4,759,938	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN	04/28/1999	05/01/2018	2.63%	352,278	2
SAFE DRINKING WATER LOAN	04/29/2002	05/01/2022	2.74%	1,110,456	3
Total for Account 224				1,462,734	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	270,434	2
Charged electric department expense		3
Charged sewer department expense	3,318	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>273,752</u>	
Taxes paid during year:		
County, state and local taxes	263,226	6
Social Security taxes	9,232	7
PSC Remainder Assessment	1,294	8
Other (explain):		
NONE		9
Total payments and other debits	<u>273,752</u>	
Balance end of year	<u>0</u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 GO REFUNDING BONDS	467	1,125	1,367	225	1
2002 WATERWORKS SYSTEM REVENUE BONDS	8,437	100,828	101,223	8,042	2
2005 WATERWORKS SYSTEM REVENUE BANS	21,464	10,467	31,931	0	3
2006 WATERWORKS SYSTEM REVENUE BOND	11,893	5,800	17,693	0	4
2007 WATERWORKS SYSTEM REVENUE BONDS	13,218	72,452	79,294	6,376	5
2008 WATERWORKS SYSTEM REVENUE BONDS	0	39,123	35,950	3,173	6
Subtotal	55,479	229,795	267,458	17,816	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN 1999	5,308	29,944	30,583	4,669	8
SAFE DRINKING WATER LOAN 2002	1,708	9,827	9,968	1,567	9
Subtotal	7,016	39,771	40,551	6,236	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	62,495	269,566	308,009	24,052	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	356,613	2
Total (Acct. 124):	356,613	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
REDEMPTION FUNDS	653,187	5
Total (Acct. 128):	653,187	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	345,209	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	345,209	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
SUNDRY	436	14
Total (Acct. 143):	436	
Receivables from Municipality (145):		
DELINQUENT USER CHARGES PLACE ON THE TAX ROLL	58,655	15
SHARED METER COST DUE FROM SEWER	66,985	16
Total (Acct. 145):	125,640	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE	1,648	17
Total (Acct. 165):	1,648	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO OTHER FUNDS	159,624	23
Total (Acct. 233):	159,624	
Other Deferred Credits (253):		
Regulatory Liability	337,359	24
ACCRUED SICK LEAVE PAYABLE	29,295	25
DEFERRED SPECIAL ASSESSMENTS	67,776	26
Total (Acct. 253):	434,430	

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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The Water Utility owes the General fund and the Sewer Utility for a temporary loan in the amount of \$84,033 and \$48,994.

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)	11,666,748	0	0	0	11,666,748	1
Materials and Supplies	18,914	0	0	0	18,914	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,324,402	0	0	0	2,324,402	4
Customer Advances for Construction					0	5
Regulatory Liability	348,604	0	0	0	348,604	6
NONE					0	7
Average Net Rate Base	9,012,656	0	0	0	9,012,656	
Net Operating Income	552,903	0	0	0	552,903	8
Net Operating Income as a percent of						
Average Net Rate Base	6.13%	N/A	N/A	N/A	6.13%	

**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	359,849	0	0	0	359,849	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	22,490	0	0	0	22,490	3
Other (specify):						
NONE					0	4
Balance End of Year	337,359	0	0	0	337,359	

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)	1,412,482	1,417,031	1
Total Sales of Water	1,412,482	1,417,031	
Other Operating Revenues			
Forfeited Discounts (470)	5,882	5,725	2
Rents from Water Property (472)	99,880	66,067	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,281	10,048	5
Total Other Operating Revenues	111,043	81,840	
Total Operating Revenues	1,523,525	1,498,871	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	28,410	34,324	6
Pumping Expenses (620-625)	94,031	110,691	7
Water Treatment Expenses (630-635)	40,399	46,737	8
Transmission and Distribution Expenses (640-655)	87,416	101,982	9
Customer Accounts Expenses (901-906)	25,217	26,538	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	168,372	165,467	12
Total Operation and Maintenance Expenses	443,845	485,739	
Other Operating Expenses			
Depreciation Expense (403)	253,025	237,465	13
Amortization Expense (404-407)		0	14
Taxes (408)	273,752	298,153	15
Total Other Operating Expenses	526,777	535,618	
Total Operating Expenses	970,622	1,021,357	
NET OPERATING INCOME	552,903	477,514	

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)	11	101	1,064	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	11	101	1,064	
Metered Sales to General Customers (461)				
Residential (461.1)	2,196	120,124	627,163	5
Commercial (461.2)	299	60,560	240,697	6
Industrial (461.3)	46	18,656	54,940	7
Public Authority (461.4)	21	8,580	31,718	8
Total Metered Sales to General Customers (461)	2,562	207,920	954,518	
Private Fire Protection Service (462)	51		45,244	9
Public Fire Protection Service (463)	1		411,656	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,625	208,021	1,412,482	

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)	1
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Amount billed (usually per rate schedule F-1 or Fd-1)	411,656	2
NONE		3
Wholesale fire protection billed		4
Total Public Fire Protection Service (463)	411,656	
Forfeited Discounts (470):		
Customer late payment charges	5,882	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,882	
Rents from Water Property (472):		
CELLULAR TOWER RENTAL INCOME	99,880	7
Total Rents from Water Property (472)	99,880	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,953	9
Other (specify):		
OTHER	328	10
Total Other Water Revenues (474)	5,281	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	4,962	13,493	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	8,583	8,476	3
Maintenance of Water Source Plant (605)	14,865	12,355	4
Total Source of Supply Expenses	28,410	34,324	
PUMPING EXPENSES			
Operation Labor (620)	4,337	13,014	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	70,259	72,062	7
Operation Supplies and Expenses (623)	3,522	3,727	8
Maintenance of Pumping Plant (625)	15,913	21,888	9
Total Pumping Expenses	94,031	110,691	
WATER TREATMENT EXPENSES			
Operation Labor (630)	2,064	12,278	10
Chemicals (631)	27,481	21,060	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	10,854	13,399	13
Total Water Treatment Expenses	40,399	46,737	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	516	1,964	16
Maintenance of Mains (651)	23,598	38,782	17
Maintenance of Services (652)	48,419	29,690	18
Maintenance of Meters (653)	5,661	10,288	19
Maintenance of Hydrants (654)	9,222	21,258	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	87,416	101,982	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,664	1,590	22
Accounting and Collecting Labor (902)	23,553	24,948	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	25,217	26,538	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	24,754	30,751	28
Office Supplies and Expenses (921)	10,221	5,036	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	60,348	58,760	31
Property Insurance (924)	12,610	17,063	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	38,910	34,063	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	11,057	9,634	36
Transportation Expenses (933)	10,472	10,160	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	168,372	165,467	
Total Operation and Maintenance Expenses	443,845	485,739	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

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

Operation Labor (600), (620), (630) - decrease is due to the Utility not replacing a position of a employee who left.

Maintenance of Pumping Plant (625) - in the prior year the Village experienced a significant number of main breaks. The number of main break decreased in the current year.

Chemicals(631) - increase in chemical costs in the current year.

Maintenance of Mains (651) - in the prior year the Village experienced a significant number of main breaks. The number of main break decreased in the current year.

Maintenance of Services (652) - increase in maintenance of services was due to additional work/costs.

Maintenance of Hydrants (654) - in the prior year the Village experienced a significant number of main breaks. The number of main break decreased in the current year.

Office Supplies (921) - increase due to rising prices.

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		266,100	287,479	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,874	3,214	2
Net property tax equivalent		263,226	284,265	
Social Security		9,232	12,356	3
PSC Remainder Assessment		1,294	1,532	4
Other (specify): NONE			0	5
Total tax expense		273,752	298,153	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.163473				3
County tax rate	mills		1.727272				4
Local tax rate	mills		6.006161				5
School tax rate	mills		7.582882				6
Voc. school tax rate	mills		1.065232				7
Other tax rate - Local	mills		0.707498				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.252518				10
Less: state credit	mills		1.282509				11
Net tax rate	mills		15.970009				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.006161				14
Combined School Tax Rate	mills		8.648114				15
Other Tax Rate - Local	mills		0.707498				16
Total Local & School Tax	mills		15.361773				17
Total Tax Rate	mills		17.252518				18
Ratio of Local and School Tax to Total	dec.		0.890408				19
Total tax net of state credit	mills		15.970009				20
Net Local and School Tax Rate	mills		14.219817				21
Utility Plant, Jan. 1	\$	19,106,863	19,106,863				22
Materials & Supplies	\$	19,225	19,225				23
Subtotal	\$	19,126,088	19,126,088				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	19,126,088	19,126,088				26
Assessment Ratio	dec.		0.978417				27
Assessed Value	\$	18,713,290	18,713,290				28
Net Local & School Rate	mills		14.219817				29
Tax Equiv. Computed for Current Year	\$	266,100	266,100				30
Tax Equivalent per 1994 PSC Report	\$	22,233					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	266,100					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Non-local Tax Rate is from the Phantom Lake Management District.

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 \$50,000. 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)	305,167	250,000			555,167	4
Structures and Improvements (311)	1,340				1,340	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	611,484				611,484	8
Supply Mains (316)	556,010				556,010	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,474,001	250,000	0	0	1,724,001	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	485,455				485,455	12
Other Power Production Equipment (323)	137,388				137,388	13
Electric Pumping Equipment (325)	577,539				577,539	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	550				550	16
Total Pumping Plant	1,200,932	0	0	0	1,200,932	
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)	184,501				184,501	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	184,501	0	0	0	184,501	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,443,595				1,443,595	24
Transmission and Distribution Mains (343)	5,161,040	525,263	52,526		5,633,777	25
Services (345)	552,004	92,422	9,242		635,184	26
Meters (346)	413,135	21,434	854		433,715	27
Hydrants (348)	402,135	92,175			494,310	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 \$50,000. 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)	1,944				1,944	29
Total Transmission and Distribution Plant	7,973,853	731,294	62,622	0	8,642,525	
GENERAL PLANT						
Land and Land Rights (389)	1,300				1,300	30
Structures and Improvements (390)	148,115				148,115	31
Office Furniture and Equipment (391)	6,856				6,856	32
Computer Equipment (391.1)	30,657				30,657	33
Transportation Equipment (392)	83,518				83,518	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	17,181				17,181	36
Laboratory Equipment (395)	8,450				8,450	37
Power Operated Equipment (396)	2,611				2,611	38
Communication Equipment (397)	61,071				61,071	39
SCADA Equipment (397.1)	14,366				14,366	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	374,125	0	0	0	374,125	
Total utility plant in service directly assignable	11,207,412	981,294	62,622	0	12,126,084	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,207,412	981,294	62,622	0	12,126,084	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

The Village purchased a parcel of land for a future well site.

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 \$50,000. 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)	8,884				8,884	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	8,884	0	0	0	8,884	
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)	4,292,274				4,292,274	25
Services (345)	731,249				731,249	26
Meters (346)	0				0	27
Hydrants (348)	599,843				599,843	28

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 \$50,000. 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	5,623,366	0	0	0	5,623,366	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	5,632,250	0	0	0	5,632,250	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,632,250	0	0	0	5,632,250	

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			19,155	19,155	1
February			17,964	17,964	2
March			19,126	19,126	3
April			19,738	19,738	4
May			22,903	22,903	5
June			22,143	22,143	6
July			25,277	25,277	7
August			28,770	28,770	8
September			23,799	23,799	9
October			22,680	22,680	10
November			21,017	21,017	11
December			22,023	22,023	12
Total annual pumpage	0	0	264,595	264,595	

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):	264,595	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	264,595	3
Less: Gallons (000's) sold:	208,021	4
Gallons (000's) entering distribution system but not sold:	56,574	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	6,920	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	16	10
Subtotal Estimated Usage:	6,936	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	100	13
Gallons (000's) lost due to service leaks or breaks:	150	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	8	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	49,380	17
Subtotal of Estimated Losses:	49,638	18
Percentage of water entering distribution system sold:	79%	19
Percentage of unaccounted for water:	19%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,202	22
Date of maximum: 09/01/2008		23
Cause of maximum: Hot Weather and an increase in population lead to increase in demand.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	431	25
Date of minimum: 02/29/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	610,415	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:	6	33
Population served (estimate the number of individuals served):		34
Inside municipality?	6,953	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
130 E CTH NN	#5	147	16	1,008,000	Yes	1
250 CTH NN	#6	105	16	432,000	Yes	2
525 ROBERTS DRIVE	#4	1,500	12	1,440,000	Yes	3
626 CTH NN	#3	1,500	12	1,224,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#816M00308	#816M0031	WELL # 5	1
Location	WELL #4, BOOSTER 1	WELL #4, BOOSTER 2	130 E CTH NN	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON-JACKSON	BYRON-JACKSON	GOULD	5
Year Installed	1981	1981	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	800	700	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC MOTOR	9
Year Installed	1981	1981	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	60	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #6		15
Location	626 CTH NN	250 CTH NN		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	GOULD	GOULD		19
Year Installed	1966	2001		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	850	300		22
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTOR	US ELECTRIC		23
Year Installed	1966	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	150	40		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	#1	#2	WELL #4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1993	1996	1981	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	148	151	10	6
Total capacity in gallons (actual)	500,000	500,000	330,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	6,834				6,834	1
M	D	6.000	64,558				64,558	2
P	D	6.000	7,498				7,498	3
M	D	8.000	30,015				30,015	4
P	D	8.000	45,689	8,225	8,225		45,689	5
M	D	12.000	1,492				1,492	6
M	S	12.000	0				0	7
P	D	12.000	54,156				54,156	8
M	S	16.000	0				0	9
P	D	16.000	16,255				16,255	10
P	T	16.000	7,263				7,263	11
P	D	18.000	690				690	12
Total Within Municipality			234,450	8,225	8,225	0	234,450	
Total Utility			234,450	8,225	8,225	0	234,450	

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.

Mains installed and financed by municipality.

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	424				424		1
L	0.750	141				141		2
M	1.000	1,253				1,253		3
M	1.250	3				3		4
P	1.250	26				26		5
P	1.500	106	100	100		106		6
M	1.500	85				85		7
P	2.000	76	3	3		76		8
M	3.000	1				1		9
P	4.000	7				7		10
M	4.000	1				1		11
M	6.000	1				1		12
P	6.000	32				32		13
P	8.000	8				8		14
P	12.000	1				1		15
Total Utility		2,165	103	103	0	2,165	0	

WATER SERVICES

Water Services (Page W-20)

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

All in service

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)	
0.750	2,490	87	22		2,555	133	1
1.000	90		1		89	3	2
1.500	39				39	1	3
2.000	30				30	0	4
3.000	10				10	8	5
4.000	3				3	3	6
6.000	2				2	2	7
8.000	4				4	4	8
Total:	2,668	87	23	0	2,732	154	

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)	
0.750	2,206	228	12	9	0	100	2,555	1
1.000	0	64	16	6	0	3	89	2
1.500	0	22	6	6	0	5	39	3
2.000	0	28	2	0	0	0	30	4
3.000	0	2	2	3	0	3	10	5
4.000	0	1	0	2	0	0	3	6
6.000	0	0	0	2	0	0	2	7
8.000	0	0	0	4	0	0	4	8
Total:	2,206	345	38	32	0	111	2,732	

METERS

Meters (Page W-21)

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

The Utility has a program set up to test every meter every other year.

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 they tested the station meters every two years.

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	46	2			48	1
Within Municipality	577	67			644	2
Total Fire Hydrants	623	69	0	0	692	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	1,412
Number of distribution system valves end of year:	1,413
Number of distribution valves operated during year:	79