



3015 (02-05-09)

ANNUAL REPORT

OF

Name: ELMWOOD MUNICIPAL WATER UTILITYPrincipal Office: P.O. BOX 26
ELMWOOD, WI 54740For 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: ELMWOOD MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 26
ELMWOOD, WI 54740

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JODI PULK

Title: VILLAGE CLERK-TREASURER

Office Address:

P.O. BOX 26
ELMWOOD, WI 54740

Telephone: (715) 639 - 3792

Fax Number: (715) 639 - 2615

Email Address: villelm@celectcom.net

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

Name: THOMAS G. KORTAS, CPA

Title:

Office Address: LARSONALLEN, LLP
2424 MONETARY BLVD.
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: tkortas@larsonallen.com

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

Name: DOUG CLAFLIN

Title: CHAIRMAN

Office Address:

P.O. BOX 26
ELMWOOD, WI 54740

Telephone: (715) 639 - 3792

Fax Number: (715) 639 - 2615

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: MARIA STONE, CPA

Title:

Office Address: LARSONALLEN, LLP
2424 MONETARY BLVD.
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: mstone@larsonallen.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/17/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: JAMIE REITZ

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

P.O. BOX 26
ELMWOOD, WI 54740

Telephone: (715) 639 - 3792

Fax Number: (715) 639 - 2615

Email Address:

Name of utility commission/committee: Water Utility Committee

Names of members of utility commission/committee:

MIKE BURKE
DOUG CLAFLIN, CHAIRMAN
BRUCE HARTUNG

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)	146,535	152,704	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	66,199	62,598	2
Depreciation Expense (403)	26,693	26,405	3
Amortization Expense (404-407)	0		4
Taxes (408)	34,506	30,216	5
Total Operating Expenses	127,398	119,219	
Net Operating Income	19,137	33,485	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,137	33,485	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,057	6,709	10
Miscellaneous Nonoperating Income (421)	22,906	0	11
Total Other Income	27,963	6,709	
Total Income	47,100	40,194	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,264)	(4,264)	12
Other Income Deductions (426)	13,308	13,104	13
Total Miscellaneous Income Deductions	9,044	8,840	
Income Before Interest Charges	38,056	31,354	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	26,303	17,129	14
Amortization of Debt Discount and Expense (428)	184	48	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	26,487	17,177	
Net Income	11,569	14,177	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,037,211	1,023,034	20
Balance Transferred from Income (433)	11,569	14,177	21
Miscellaneous Credits to Surplus (434)	3,697	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,052,477	1,037,211	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	146,535	0	146,535	1
Total (Acct. 400):	146,535	0	146,535	
Operation and Maintenance Expense (401-402):				
Derived	66,199	0	66,199	2
Total (Acct. 401-402):	66,199	0	66,199	
Depreciation Expense (403):				
Derived	26,693	0	26,693	3
Total (Acct. 403):	26,693	0	26,693	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	34,506	0	34,506	5
Total (Acct. 408):	34,506	0	34,506	
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:	19,137	0	19,137	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	5,057		5,057	11
Total (Acct. 419):	5,057	0	5,057	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		22,906	22,906	12
NONE			0	13
Total (Acct. 421):	0	22,906	22,906	
TOTAL OTHER INCOME:	5,057	22,906	27,963	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(4,264)	0	(4,264)	14
NONE			0	15
Total (Acct. 425):	(4,264)	0	(4,264)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	13,308	13,308	16
NONE			0	17
Total (Acct. 426):	0	13,308	13,308	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(4,264)	13,308	9,044	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	26,303	0	26,303	18
Total (Acct. 427):	26,303	0	26,303	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	184		184	19
Total (Acct. 428):	184	0	184	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	26,487	0	26,487	
NET INCOME:	1,971	9,598	11,569	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	385,588	651,623	1,037,211	24
Total (Acct. 216):	385,588	651,623	1,037,211	
Balance Transferred from Income (433):				
Derived	1,971	9,598	11,569	25
Total (Acct. 433):	1,971	9,598	11,569	
Miscellaneous Credits to Surplus (434):				
2007 AUDIT ADJUSTMENT	3,697		3,697	* 26
Total (Acct. 434):	3,697	0	3,697	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
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):	391,256	661,221	1,052,477	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

2007 Audit Adjustments

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	146,535	0	0	0	146,535	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	146,535	0	0	0	146,535	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.9	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)	1,901,457	1,875,734	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	409,109	367,575	2
Net Utility Plant	1,492,348	1,508,159	
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)	0	0	6
Sinking Funds (125)	16,464	16,464	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	16,464	16,464	
CURRENT AND ACCRUED ASSETS			
Cash (131)	254,177	256,618	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	7,813	8,529	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,091	1,100	18
Plant Materials and Operating Supplies (154)	1,246	1,396	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	874	822	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	265,201	268,465	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,092	1,277	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	1,092	1,277	
Total Assets and Other Debits	1,775,105	1,794,365	

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)	127,170	127,170	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	1,052,477	1,037,211	35
Total Proprietary Capital	1,179,647	1,164,381	
LONG-TERM DEBT			
Bonds (221)	382,000	388,500	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	141,184	164,921	38
Total Long-Term Debt	523,184	553,421	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,449	1,668	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	5,532	6,672	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	1,334		46
Total Current and Accrued Liabilities	8,315	8,340	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	63,959	68,223	49
Total Deferred Credits	63,959	68,223	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)		0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,775,105	1,794,365	

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	1,875,734	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,067,528	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	833,929	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	1,901,457	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)	237,201	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	171,908	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	409,109	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,492,348	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)	208,975				208,975	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,693				26,693	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,533				1,533	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	28,226	0	0	0	28,226	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 (111.1)	237,201	0	0	0	237,201	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)	158,600				158,600	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	13,308				13,308	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	13,308	0	0	0	13,308	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)	171,908	0	0	0	171,908	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

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	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

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)	1,246	1,396
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	1,246	1,396

**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)				
UNAMORTIZED DEBT ISSUANCE COSTS	184	428	1,092	1
Total			1,092	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	127,170	1
Changes during year (explain):		
NONE		2
Balance end of year	127,170	

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)	
\$322,500 Mortgage Revenue Bonds	12/18/1995	12/01/2035	5.13%	276,200	1
\$123,600 Mortgage Revenue Bonds	12/18/1995	12/01/2035	5.13%	105,800	2
Total Bonds (Account 221):				382,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	12/11/2002	03/15/2012	4.50%	50,533	2
GENERAL OBLIGATION BONDS	09/27/2007	12/01/2021	4.12%	35,000	3
STATE TRUST FUND LOAN	09/04/2002	03/15/2012	4.50%	55,651	4
Total for Account 224				141,184	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	34,506	2
Charged electric department expense		3
Charged sewer department expense	487	4
Other (explain):		
NONE		5
Total Accruals and other credits	34,993	
Taxes paid during year:		
County, state and local taxes	32,777	6
Social Security taxes	2,088	7
PSC Remainder Assessment	128	8
Other (explain):		
NONE		9
Total payments and other debits	34,993	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
\$123,600 Mortgage Revenue Bonds	459	5,507	5,515	451	1
\$322,500 Mortgage Revenue Bonds	1,199	14,376	14,396	1,179	2
Subtotal	1,658	19,883	19,911	1,630	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
\$110,241 STATE TRUST FUND LOAN	2,433	2,623	3,072	1,984	4
\$101,248 STATE TRUST FUND LOAN	2,209	2,381	2,790	1,800	5
\$580,000 GENERAL OBLIGATION BONDS	372	1,416	1,670	118	6
Subtotal	5,014	6,420	7,532	3,902	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	6,672	26,303	27,443	5,532	

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):		
BOND RESERVE FUND	16,464	3
Total (Acct. 125):	16,464	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,813	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	7,813	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
2008 TAX ROLL ITEMS	1,091	15
Total (Acct. 145):	1,091	
Prepayments (165):		
PREPAID INSURANCE	874	16
Total (Acct. 165):	874	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	63,959	23
NONE		24
Total (Acct. 253):	63,959	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,066,119	0	0	0	1,066,119	1
Materials and Supplies	1,321	0	0	0	1,321	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	223,088	0	0	0	223,088	4
Customer Advances for Construction					0	5
Regulatory Liability	66,091	0	0	0	66,091	6
NONE					0	7
Average Net Rate Base	778,261	0	0	0	778,261	
Net Operating Income	19,137	0	0	0	19,137	8
Net Operating Income as a percent of						
Average Net Rate Base	2.46%	N/A	N/A	N/A	2.46%	

**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	68,223	0	0	0	68,223	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,264	0	0	0	4,264	3
Other (specify):						
NONE					0	4
Balance End of Year	63,959	0	0	0	63,959	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	144,248	146,995	1
Total Sales of Water	144,248	146,995	
Other Operating Revenues			
Forfeited Discounts (470)	325	301	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	1,962	5,408	5
Total Other Operating Revenues	2,287	5,709	
Total Operating Revenues	146,535	152,704	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	34,766	31,605	6
General Operating Expenses (680-691)	31,433	30,993	7
Total Operation and Maintenance Expenses	66,199	62,598	
Other Operating Expenses			
Depreciation Expense (403)	26,693	26,405	8
Amortization Expense (404-407)			9
Taxes (408)	34,506	30,216	10
Total Other Operating Expenses	61,199	56,621	
Total Operating Expenses	127,398	119,219	
NET OPERATING INCOME	19,137	33,485	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	299	10,954	54,030	5
Commercial (461.2)	47	2,277	10,776	6
Industrial (461.3)	3	229	1,044	7
Public Authority (461.4)	16	3,161	10,330	8
Total Metered Sales to General Customers (461)	365	16,621	76,180	
Private Fire Protection Service (462)	1		980	9
Public Fire Protection Service (463)	1		67,088	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	367	16,621	144,248	

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):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	67,088	3
NONE		4
Total Public Fire Protection Service (463)	67,088	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	325	6
Other (specify):		
Total Forfeited Discounts (470)	325	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER RECONNECTION FEES AND OTHER MISCELLANEOUS ITEMS	192	9
Return on net investment in meters charged to sewer department	1,770	10
Other (specify):		
Total Other Water Revenues (474)	1,962	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	17,324	18,654	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	4,719	4,583	3
Chemicals (630)		0	4
Supplies and Expenses (640)	7,712	5,094	* 5
Repairs of Water Plant (650)	4,511	2,774	6
Transportation Expenses (660)	500	500	7
Total Plant Operation and Maintenance Expenses	34,766	31,605	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	10,560	11,970	8
Office Supplies and Expenses (681)	2,671	2,632	9
Outside Services Employed (682)	3,475	3,000	10
Insurance Expense (684)	3,444	3,282	11
Employees Pensions and Benefits (686)	11,283	9,884	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		225	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	31,433	30,993	
Total Operation and Maintenance Expenses	66,199	62,598	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Supplies and Expense (640) - Increase due to additional cost of testing water quality.

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		32,777	28,175	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		487	426	2
Net property tax equivalent		32,290	27,749	
Social Security		2,088	2,300	3
PSC Remainder Assessment		128	167	4
Other (specify): NONE			0	5
Total tax expense		34,506	30,216	

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			Pierce				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.175218				2
County tax rate	mills		4.466173				3
Local tax rate	mills		3.440161				4
School tax rate	mills		14.729014				5
Voc. school tax rate	mills		1.633585				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.444151				9
Less: state credit	mills		2.189361				10
Net tax rate	mills		22.254790				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		3.440161				12
Combined School Tax Rate	mills		16.362599				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		19.802760				15
Total Tax Rate	mills		24.444151				16
Ratio of Local and School Tax to Total	dec.		0.810123				17
Total tax net of state credit	mills		22.254790				18
Net Local and School Tax Rate	mills		18.029109				19
Utility Plant, Jan. 1	\$	1,875,734	1,875,734				20
Materials & Supplies	\$	1,396	1,396				21
Subtotal	\$	1,877,130	1,877,130				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	1,877,130	1,877,130				24
Assessment Ratio	dec.		0.968500				25
Assessed Value	\$	1,818,000	1,818,000				26
Net Local & School Rate	mills		18.029109				27
Tax Equiv. Computed for Current Year	\$	32,777	32,777				28
Tax Equivalent per 1994 PSC Report	\$	7,836					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	32,777					31
Footnotes							32

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	2,951				2,951	4
Structures and Improvements (311)	1,835				1,835	5
Collecting and Impounding Reservoirs (312)	2,368				2,368	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	110,861				110,861	8
Supply Mains (316)	23,188				23,188	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	141,203	0	0	0	141,203	
PUMPING PLANT						
Land and Land Rights (320)	3,411				3,411	11
Structures and Improvements (321)	86,243				86,243	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	131,992				131,992	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	7,048				7,048	16
Total Pumping Plant	228,694	0	0	0	228,694	
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)	1,865				1,865	21
Total Water Treatment Plant	1,865	0	0	0	1,865	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,817				1,817	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	216,297				216,297	24
Transmission and Distribution Mains (343)	307,326	2,817			310,143	25
Services (345)	56,984				56,984	26
Meters (346)	55,762				55,762	27
Hydrants (348)	41,939				41,939	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	680,125	2,817	0	0	682,942	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)	4,768				4,768	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	8,056				8,056	41
Total General Plant	12,824	0	0	0	12,824	
Total utility plant in service directly assignable	1,064,711	2,817	0	0	1,067,528	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,064,711	2,817	0	0	1,067,528	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	612,878	14,606			627,484	25
Services (345)	111,812	3,700			115,512	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	86,333	4,600			90,933	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	811,023	22,906	0	0	833,929	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	811,023	22,906	0	0	833,929	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	811,023	22,906	0	0	833,929	

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			1,719	1,719	1
February			1,523	1,523	2
March			1,627	1,627	3
April			1,580	1,580	4
May			1,685	1,685	5
June			1,660	1,660	6
July			1,914	1,914	7
August			1,813	1,813	8
September			1,566	1,566	9
October			1,560	1,560	10
November			1,512	1,512	11
December			1,672	1,672	12
Total annual pumpage	0	0	19,831	19,831	

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):	19,831	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	19,831	3
Less: Gallons (000's) sold:	16,621	4
Gallons (000's) entering distribution system but not sold:	3,210	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	286	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	286	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	2,924	17
Subtotal of Estimated Losses:	2,924	18
Percentage of water entering distribution system sold:	84%	19
Percentage of unaccounted for water:	15%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	101	28
Date of maximum: 06/05/2008		29
Cause of maximum: Flushing mains		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	42	33
Date of minimum: 06/12/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	32,895	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals served):		42
Inside municipality?		43
Outside municipality?		44

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)	
1953 WELL	3	115	10	17,000	Yes	1
1960 WELL	2	455	10	75,000	Yes	2
1996 WELL	4	255	12	331,200	Yes	3

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)	1
Identification	2	3	4	1
Location	WELL 2	WELL 3	WELL 4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	GOULD	5
Year Installed	1943	1953	1996	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	230	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	WESTINGHOUSE	GOULD	9
Year Installed	1943	1953	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	125		6
Total capacity in gallons (actual)	256,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

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	0.750	0				0	1
M	D	2.000	1,310				1,310	2
M	D	4.000	6,208				6,208	3
M	D	6.000	18,364	70			18,434	4
M	D	8.000	13,758	250			14,008	5
M	D	10.000	1,249				1,249	6
Total Within Municipality			40,889	320	0	0	41,209	
Total Utility			40,889	320	0	0	41,209	

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.

Additions financed by utility and developer

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	244				244	7	1
M	1.000	148				148	27	2
M	1.500	3				3	2	3
M	2.000	9				9		4
M	4.000	3				3		5
M	6.000	6	1			7	4	6
Total Utility		413	1	0	0	414	40	

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.

Addition financed by developer.

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	390				390	0	*	1
1.000	2				2	0	*	2
1.250	4				4	0		3
1.500	1				1	0		4
2.000	6				6	0		5
3.000	1				1	0		6
4.000	1				1	0		7
Total:	405	0	0	0	405	0		

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.625	315	36	1	9	0	29	390	*	1
1.000	0	1	1	0	0	0	2	*	2
1.250	0	3	0	1	0	0	4		3
1.500	0	1	0	0	0	0	1		4
2.000	0	2	1	3	0	0	6		5
3.000	0	0	0	1	0	0	1		6
4.000	0	0	0	1	0	0	1		7
Total:	315	43	3	15	0	29	405		

METERS

Meters (Page W-21)

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

Most of the meters were purchased in 2006.

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

It is the goal of the utility to test meters in accordance with the Wisconsin Administrative Code.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 a. Fire hydrants normally have a lead size of 6 inches or greater.
 b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
 2. Explain all reported adjustments in the schedule footnotes.
 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	65	1			66	2
Total Fire Hydrants	65	1	0	0	66	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	66
Number of distribution system valves end of year:	183
Number of distribution valves operated during year:	92