



3013 (02-05-09)

ANNUAL REPORT

OF

Name: MONROE MUNICIPAL WATER UTILITY

Principal Office: 1065 5TH AVE
MONROE, WI 53566

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MONROE MUNICIPAL WATER UTILITY

Utility Address: 1065 5TH AVE
MONROE, WI 53566

When was utility organized? 1/1/1888

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JAMIE GOULD

Title: WATER UTILITY ACCOUNTING MANAGER

Office Address:

1065 5TH AVE
MONROE, WI 53566

Telephone: (608) 329 - 2483

Fax Number: (608) 329 - 2488

Email Address: jgould@cityofmonroe.org

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

Name: KEITH INGWELL

Title: PRESIDENT OF BOARD OF PUBLIC WORKS

Office Address:

1409 17TH STREET
MONROE, WI 53566

Telephone: (608) 325 - 5829

Fax Number:

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: TERRENCE DRONE

Title: SENIOR ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC

2500 BUSINESS PARK ROAD
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3491

Email Address: tdrone@johnsonblock.com

Date of most recent audit report: 6/14/2008

Period covered by most recent audit: DECEMBER 31, 2007

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL L KENNISON

Title: WATER SUPERVISOR

Office Address:

1065 5TH AVE
MONROE, WI 35666

Telephone: (608) 329 - 2485

Fax Number: (608) 329 - 2488

Email Address: mkennison@cityofmonroe.org

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:

- MR MARK COPLIEN, ALDERPERSON
- MR DAN HENKE, VICE PRESIDENT / ALDERPERSON
- MR NEAL HUNTER, ALDERPERSON
- MR KEITH E INGWELL, PRESIDENT / ALDERPERSON
- MR CHARLES KOCH, ALDERPERSON

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)	1,305,130	1,300,815	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	691,277	809,123	2
Depreciation Expense (403)	187,251	176,169	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	245,625	252,224	5
Total Operating Expenses	1,124,153	1,237,516	
Net Operating Income	180,977	63,299	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	180,977	63,299	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,831	2,823	7
Income from Nonutility Operations (417)	30	30	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	44,782	113,094	10
Miscellaneous Nonoperating Income (421)	42,874	65,392	11
Total Other Income	89,517	181,339	
Total Income	270,494	244,638	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(17,370)	(17,370)	12
Other Income Deductions (426)	30,540	27,783	13
Total Miscellaneous Income Deductions	13,170	10,413	
Income Before Interest Charges	257,324	234,225	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	92,179	104,239	14
Amortization of Debt Discount and Expense (428)	4,382	5,865	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	96,561	110,104	
Net Income	160,763	124,121	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,133,898	4,688,995	20
Balance Transferred from Income (433)	160,763	124,121	21
Miscellaneous Credits to Surplus (434)	533,155	346,715	22
Miscellaneous Debits to Surplus--Debit (435)	0	25,933	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)	5,827,816	5,133,898	

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	1,305,130	0	1,305,130	1
Total (Acct. 400):	1,305,130	0	1,305,130	
Operation and Maintenance Expense (401-402):				
Derived	691,277	0	691,277	2
Total (Acct. 401-402):	691,277	0	691,277	
Depreciation Expense (403):				
Derived	187,251	0	187,251	3
Total (Acct. 403):	187,251	0	187,251	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	245,625	0	245,625	5
Total (Acct. 408):	245,625	0	245,625	
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:	180,977	0	180,977	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,831	0	1,831	8
Total (Acct. 415-416):	1,831	0	1,831	
Income from Nonutility Operations (417):				
INCOME AND EXPENSES ON PRIVATE WELLS	30		30	9
Total (Acct. 417):	30	0	30	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	44,782		44,782	11
Total (Acct. 419):	44,782	0	44,782	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
COMMUNITY DEVELOPMENT BLOCK GRANT		42,874	42,874	13
Total (Acct. 421):	0	42,874	42,874	
TOTAL OTHER INCOME:	46,643	42,874	89,517	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(17,370)	0	(17,370)	14
NONE			0	15
Total (Acct. 425):	(17,370)	0	(17,370)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	30,540	30,540	16
NONE			0	17
Total (Acct. 426):	0	30,540	30,540	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(17,370)	30,540	13,170	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	92,179	0	92,179	18
Total (Acct. 427):	92,179	0	92,179	
Amortization of Debt Discount and Expense (428):				
NONE	4,382		4,382	19
Total (Acct. 428):	4,382	0	4,382	
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:	96,561	0	96,561	
NET INCOME:	148,429	12,334	160,763	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,327,493	1,806,405	5,133,898	24
Total (Acct. 216):	3,327,493	1,806,405	5,133,898	
Balance Transferred from Income (433):				
Derived	148,429	12,334	160,763	25
Total (Acct. 433):	148,429	12,334	160,763	
Miscellaneous Credits to Surplus (434):				
PRIOR PERIOD ADJUSTMENT	212,416	0	212,416	26
PROPERTY TAX EQUIVALENT WAIVED; NET CHANGES	320,739		320,739	* 27
Total (Acct. 434):	533,155	0	533,155	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,009,077	1,818,739	5,827,816	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

Acct 434: The City of Monroe waived \$37,735 of the 2008 property tax equivalent.

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

The City of Monroe waived \$33,646 of the 2008 property tax equivalent.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,280				3,280	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,449				1,449	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	1,449	0	0	0	1,449	
Net income (or loss)	1,831	0	0	0	1,831	

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	1,305,130	0	0	0	1,305,130	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	37				37	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,305,093	0	0	0	1,305,093	

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	206,871	74,849	281,720	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	2,132	0	2,132	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	74,849	(74,849)	0	18
All other accounts	0	0	0	19
Total Payroll	283,852	0	283,852	

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	7.0	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)	11,346,518	10,985,957	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,841,774	3,625,529	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,504,744	7,360,428	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	441,615	442,538	9
Depreciation Fund (126)	636,609	927,609	10
Other Special Funds (128)	0		11
Total Other Property and Investments	1,078,224	1,370,147	
CURRENT AND ACCRUED ASSETS			
Cash (131)	92,093	38,334	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)	409,547	369,419	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	329,035	328,456	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	28,653	21,205	20
Plant Materials and Operating Supplies (154)	46,544	46,571	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	1,050	1,385	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	906,922	805,370	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,931	30,313	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	25,931	30,313	
Total Assets and Other Debits	9,515,821	9,566,258	

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)	663,503	651,903	35
Appropriated Earned Surplus (215)	900,724	1,277,490	36
Unappropriated Earned Surplus (216)	5,827,816	5,133,898	37
Total Proprietary Capital	7,392,043	7,063,291	
LONG-TERM DEBT			
Bonds (221)	1,745,000	2,000,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	1,745,000	2,000,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	43,549	76,513	42
Payables to Municipality (233)	10,023	55,372	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	6,748	7,720	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	57,901	85,433	48
Total Current and Accrued Liabilities	118,221	225,038	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	260,557	277,927	51
Total Deferred Credits	260,557	277,927	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,515,821	9,566,256	

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	10,985,949	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)	8,597,070	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,359,881	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	131,574				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	257,993				8
Total Utility Plant	11,346,518	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,337,019	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	504,755	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	3,841,774	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	7,504,744	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,151,308				3,151,308	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	187,251				187,251	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,497				10,497	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	650				650	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	198,398	0	0	0	198,398	16
Debits during year						17
Book cost of plant retired	12,309				12,309	18
Cost of removal	378				378	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	12,687	0	0	0	12,687	25
Balance end of year (111.1)	3,337,019	0	0	0	3,337,019	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)	474,215				474,215	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	30,540				30,540	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	30,540	0	0	0	30,540	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	504,755	0	0	0	504,755	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	<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	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	46,544	46,571	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	46,544	46,571	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 REVENUE REFUNDING BONDS	4,382	428	25,931	1
Total			25,931	
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	651,903	1
Changes during year (explain):		
MAINS, SERVICES, AND HYDRANTS INSTALL BY THE CITY	11,600	2
Balance end of year	663,503	

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)	
Water System Revenue Refunding Bonds Series 1994A	06/01/2001	12/01/2014	4.50%	1,745,000	1
Total Bonds (Account 221):				<u>1,745,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	54,543	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	54,543	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	19,836	7
PSC Remainder Assessment	1,061	8
Other (explain):		
PROPERTY TAX EQUIVALENT WAIVED BY CITY	33,646	9
Total payments and other debits	54,543	
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)					
MORTGAGE REVENUE REFUNDING BONDS DATED 6/1/01	7,720	92,179	93,151	6,748	1
Subtotal	7,720	92,179	93,151	6,748	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	7,720	92,179	93,151	6,748	

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):		
BONDS	441,615	3
Total (Acct. 125):	441,615	
Depreciation Fund (126):		
DEPRECIATION	636,609	4
Total (Acct. 126):	636,609	
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	324,905	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
INVENTORY SALES	4,130	11
Total (Acct. 142):	329,035	
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):		
OFFICE SUPPLIES, SHARED METER CHARGES, LABOR	28,653	* 15
Total (Acct. 145):	28,653	
Prepayments (165):		
PREPAID INSURANCE	1,050	16
Total (Acct. 165):	1,050	

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):		
BENEFITS, OFFICE SUPPLIES	10,023	* 22
Total (Acct. 233):	10,023	
Other Deferred Credits (253):		
Regulatory Liability	260,557	23
NONE		24
Total (Acct. 253):	260,557	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct 145: The year end balance is made up of office supplies, shared meter charges and labor.

Acct 233: Payables to Municipality is higher than \$10,000 because as of December 31, 2008 the Utility owed the City for December employee benefits, postage, street patches, and utility bills.

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)	8,493,621	0	0	0	8,493,621	1
Materials and Supplies	46,557	0	0	0	46,557	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,244,163	0	0	0	3,244,163	4
Customer Advances for Construction					0	5
Regulatory Liability	269,242	0	0	0	269,242	6
NONE					0	7
Average Net Rate Base	5,026,773	0	0	0	5,026,773	
Net Operating Income	180,977	0	0	0	180,977	8
Net Operating Income as a percent of						
Average Net Rate Base	3.60%	N/A	N/A	N/A	3.60%	

**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	277,927	0	0	0	277,927	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	17,370	0	0	0	17,370	3
Other (specify):					0	4
Balance End of Year	260,557	0	0	0	260,557	

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.

The Utility had a simplified rate increase effective June 2, 2008.

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)	1,289,318	1,282,340	1
Total Sales of Water	1,289,318	1,282,340	
Other Operating Revenues			
Forfeited Discounts (470)	4,940	3,911	2
Rents from Water Property (472)	165	4,055	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	10,707	10,509	5
Total Other Operating Revenues	15,812	18,475	
Total Operating Revenues	1,305,130	1,300,815	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	217,440	217,295	7
Water Treatment Expenses (640-652)	33,742	28,442	8
Transmission and Distribution Expenses (660-678)	108,575	222,042	9
Customer Accounts Expenses (901-906)	23,931	21,386	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	307,589	319,958	12
Total Operation and Maintenance Expenses	691,277	809,123	
Other Operating Expenses			
Depreciation Expense (403)	187,251	176,169	13
Amortization Expense (404-407)		0	14
Taxes (408)	245,625	252,224	15
Total Other Operating Expenses	432,876	428,393	
Total Operating Expenses	1,124,153	1,237,516	
NET OPERATING INCOME	180,977	63,299	

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)	3,678	178,283	457,219	5
Commercial (461.2)	574	156,106	264,379	6
Industrial (461.3)	26	177,171	231,951	7
Public Authority (461.4)	52	14,116	28,231	8
Total Metered Sales to General Customers (461)	4,330	525,676	981,780	
Private Fire Protection Service (462)	1		38,025	9
Public Fire Protection Service (463)	1		269,513	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,332	525,676	1,289,318	

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)	269,513	3
NONE		4
Total Public Fire Protection Service (463)	269,513	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	4,940	6
Other (specify):		
Total Forfeited Discounts (470)	4,940	
Rents from Water Property (472):		
EQUIPMENT RENTAL	165	7
Total Rents from Water Property (472)	165	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE	3,823	9
Return on net investment in meters charged to sewer department	6,884	10
Other (specify):		
Total Other Water Revenues (474)	10,707	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	173,420	183,092	16
Pumping Labor and Expenses (624)	18,627	18,801	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	6,706	3,820	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	11,682	2,988	22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	7,005	8,594	24
Total Pumping Expenses	217,440	217,295	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	20,658	17,485	26
Operation Labor and Expenses (642)	11,339	9,688	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	1,745	1,269	32
Total Water Treatment Expenses	33,742	28,442	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	2,002	1,056	34
Transmission and Distribution Lines Expenses (662)	9,466	13,390	35
Meter Expenses (663)	6,305	8,309	36
Customer Installations Expenses (664)	489	382	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	2,827	119,543	* 42
Maintenance of Transmission and Distribution Mains (673)	52,145	39,129	* 43
Maintenance of Services (675)	17,150	18,842	44
Maintenance of Meters (676)	4,071	3,333	45
Maintenance of Hydrants (677)	14,115	17,908	46
Maintenance of Miscellaneous Plant (678)	5	150	47
Total Transmission and Distribution Expenses	108,575	222,042	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	6,522	6,053	49
Customer Records and Collection Expenses (903)	17,372	15,288	50
Uncollectible Accounts (904)	37	45	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	23,931	21,386	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	82,263	79,920	55
Office Supplies and Expenses (921)	14,153	14,060	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	16,615	38,954	58
Property Insurance (924)	21,579	23,068	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	121,764	115,764	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	26,716	22,358	64
Rents (931)		0	65
Maintenance of General Plant (932)	24,499	25,834	66
Total Administrative and General Expenses	307,589	319,958	
 Total Operation and Maintenance Expenses	691,277	809,123	

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 15%, but not less \$10,000, please explain.

ACCT 672: Maintenance of Reservoirs and Standpipes decreased because the Utility painted the North Industrial Park Water Tower during 2007.

Acct 673: Maintenance of Mains increased in 2008 due to more broken mains.

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		233,646	240,543	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,918	8,986	2
Net property tax equivalent		224,728	231,557	
Social Security		19,836	19,272	3
PSC Remainder Assessment		1,061	1,395	4
Other (specify): NONE			0	5
Total tax expense		245,625	252,224	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.180444				3
County tax rate	mills		5.066289				4
Local tax rate	mills		10.435589				5
School tax rate	mills		12.418540				6
Voc. school tax rate	mills		1.812765				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.913627				10
Less: state credit	mills		2.063988				11
Net tax rate	mills		27.849639				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.435589				14
Combined School Tax Rate	mills		14.231305				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.666894				17
Total Tax Rate	mills		29.913627				18
Ratio of Local and School Tax to Total	dec.		0.824604				19
Total tax net of state credit	mills		27.849639				20
Net Local and School Tax Rate	mills		22.964921				21
Utility Plant, Jan. 1	\$	10,985,949	10,985,949				22
Materials & Supplies	\$	46,571	46,571				23
Subtotal	\$	11,032,520	11,032,520				24
Less: Plant Outside Limits	\$	189,728	189,728				25
Taxable Assets	\$	10,842,792	10,842,792				26
Assessment Ratio	dec.		0.938323				27
Assessed Value	\$	10,174,041	10,174,041				28
Net Local & School Rate	mills		22.964921				29
Tax Equiv. Computed for Current Year	\$	233,646	233,646				30
Tax Equivalent per 1994 PSC Report	\$	131,335					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	233,646					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	9,030				9,030	4
Structures and Improvements (311)	15,502				15,502	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	317,845				317,845	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	342,377	0	0	0	342,377	
PUMPING PLANT						
Land and Land Rights (320)	5,525				5,525	11
Structures and Improvements (321)	859,264	5,840	2,257		862,847	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	846,113	4,103	4,331		845,885	14
Diesel Pumping Equipment (326)	427,788				427,788	15
Other Pumping Equipment (328)	5,321	720	360		5,681	16
Total Pumping Plant	2,144,011	10,663	6,948	0	2,147,726	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	16,252				16,252	18
Sand or Other Media Filtration Equipment (332)	29,931				29,931	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	46,183	0	0	0	46,183	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	17,179				17,179	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	824,079				824,079	24
Transmission and Distribution Mains (343)	3,091,378	103,656	2,348		3,192,686	* 25
Services (345)	211,542	33,093	1,050		243,585	26
Meters (346)	415,872	3,743	717		418,898	27
Hydrants (348)	538,779	13,031	336		551,474	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	1,015				1,015	29
Total Transmission and Distribution Plant	5,099,844	153,523	4,451	0	5,248,916	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	262,657	23,456	500		285,613	31
Office Furniture and Equipment (391)	18,895	3,306	258		21,943	32
Computer Equipment (391.1)	37,398		152		37,246	33
Transportation Equipment (392)	147,772	26,739			174,511	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	43,400	1,519			44,919	36
Laboratory Equipment (395)	4,020				4,020	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	30,272				30,272	39
SCADA Equipment (397.1)	213,344				213,344	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	757,758	55,020	910	0	811,868	
Total utility plant in service directly assignable	8,390,173	219,206	12,309	0	8,597,070	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,390,173	219,206	12,309	0	8,597,070	

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 \$100,000, please explain. If applicable, provide construction authorization.

Acct 343: Mains increased by \$103,825 for the North Pass project. The entire amount was paid for by a tax increment district.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	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)	93,431				93,431	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	93,431	0	0	0	93,431	
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)	1,605,974	95,590			1,701,564	25
Services (345)	454,467	1,362			455,829	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	97,057	12,000			109,057	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,157,498	108,952	0	0	2,266,450	
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	2,250,929	108,952	0	0	2,359,881	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,250,929	108,952	0	0	2,359,881	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	8,199	2.67%	414	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	249,777	2.94%	9,345	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	257,976		9,759	
PUMPING PLANT				
Structures and Improvements (321)	492,230	2.44%	21,010	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	635,206	4.42%	37,393	9
Diesel Pumping Equipment (326)	32,656	4.29%	18,352	10
Other Pumping Equipment (328)	4,749	4.29%	236	11
Total Pumping Plant	1,164,841		76,991	
WATER TREATMENT PLANT				
Structures and Improvements (331)	4,717	2.50%	407	12
Sand or Other Media Filtration Equipment (332)	20,513	6.00%	1,796	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	25,230		2,203	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	231,888	1.87%	15,410	17
Transmission and Distribution Mains (343)	628,160	0.93%	29,221	18
Services (345)	41,497	2.09%	4,756	19
Meters (346)	195,097	5.03%	20,995	20
Hydrants (348)	157,995	1.59%	8,668	21
Other Transmission and Distribution Plant (349)	1,015	5.00%	0	22
Total Transmission and Distribution Plant	1,255,652		79,050	
GENERAL PLANT				
Structures and Improvements (390)	42,648	2.25%	6,168	23
Office Furniture and Equipment (391)	12,717	5.83%	1,190	24
Computer Equipment (391.1)	22,352	26.67%	326	25
Transportation Equipment (392)	109,036	10.50%	16,921	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	16,440	5.83%	2,575	28
Laboratory Equipment (395)	3,128	5.83%	234	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					8,613	1
312					0	2
313					0	3
314					259,122	4
316					0	5
317					0	6
	0	0	0	0	267,735	
321	2,257				510,983	7
323					0	8
325	4,331				668,268	9
326					51,008	10
328	360				4,625	11
	6,948	0	0	0	1,234,884	
331					5,124	12
332					22,309	13
333					0	14
334					0	15
	0	0	0	0	27,433	
341					0	16
342					247,298	17
343	2,348	378			654,655	18
345	1,050				45,203	19
346	717		650		216,025	20
348	336				166,327	21
349					1,015	22
	4,451	378	650	0	1,330,523	
390	500				48,316	23
391	258				13,649	24
391.1	152				22,526	25
392					125,957	26
393					0	27
394					19,015	28
395					3,362	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	27,944	9.17%	2,328	31
SCADA Equipment (397.1)	213,344	9.17%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	447,609		29,742	
Total accum. prov. directly assignable	3,151,308		197,745	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	3,151,308		197,745	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					30,272	31
397.1					213,344	32
398					0	33
	910	0	0	0	476,441	
	12,309	378	650	0	3,337,016	
					0	34
	12,309	378	650	0	3,337,016	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	2,004	4.29%	4,008	10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	2,004		4,008	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	309,746	0.93%	15,380	18
Services (345)	146,025	2.09%	9,513	19
Meters (346)	0	0.00%		20
Hydrants (348)	16,440	1.59%	1,639	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	472,211		26,532	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					6,012	10
328					0	11
	0	0	0	0	6,012	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					325,126	18
345					155,538	19
346					0	20
348					18,079	21
349					0	22
	0	0	0	0	498,743	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	474,215		30,540	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	474,215		30,540	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	504,755	
					0	34
	0	0	0	0	504,755	

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			46,802	46,802	1
February			43,852	43,852	2
March			47,254	47,254	3
April			46,067	46,067	4
May			51,470	51,470	5
June			49,331	49,331	6
July			51,934	51,934	7
August			51,248	51,248	8
September			50,827	50,827	9
October			62,095	62,095	10
November			46,400	46,400	11
December			53,719	53,719	12
Total annual pumpage	0	0	600,999	600,999	

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):	600,999	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	600,999	3
Less: Gallons (000's) sold:	525,676	4
Gallons (000's) entering distribution system but not sold:	75,323	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	11,125	7
Gallons (000's) used for fire protection:	75	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	7,115	10
Subtotal Estimated Usage:	18,315	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	7,600	13
Gallons (000's) lost due to service leaks or breaks:	310	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	18	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	49,080	17
Subtotal of Estimated Losses:	57,008	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	8%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,565	22
Date of maximum: 07/29/2008		23
Cause of maximum: DRYAND HOT WEATHER		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,098	25
Date of minimum: 03/23/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,756,491	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:	19	32
Number of service breaks repaired this year:	7	33
Population served (estimate the number of individuals served):		34
Inside municipality?	10,465	35
Outside municipality?	90	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)	
1045 5TH AVENUE	#3	1,300	10	1,903,288	Yes	1
1431 7TH AVENUE	#4	1,688	12	1,382,400	Yes	2
2991 14TH AVENUE	#6	1,766	15	2,335,890	Yes	3
402 18TH AVENUE	#5	1,530	12	1,323,287	Yes	4
601 32ND AVENUE	#7	1,792	15	1,708,219	Yes	5

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	N / A	BF 900 12300783	BF 901 / 12300783	1
Location	BOOSTER STATION	WELL #3	WELL # 4	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE	LAYNE	5
Year Installed	1996	1987	1994	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	850	995	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1996	1987	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	10	125	125	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BF 902 / 12300783	BF 903 / 12300783	BF 904 / 12300783	15
Location	WELL # 5	WELL # 6	WELL # 7	16
Purpose	P	P	P	17
Destination	R	R	R	18
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	19
Year Installed	1949	1971	1978	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	950	1,150	1,150	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	23
Year Installed	1949	1971	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	200	200	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	N / A			1
Location	BOOSTER STATION			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	FAIRBANKS MORSE			5
Year Installed	1996			6
Type	OTHER			7
Actual Capacity (gpm)	350			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	10			13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 4 RESERVOIR	# 6 RESERVOIR	# 7 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1939	1971	1978	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	15	16	10	9 10
Total capacity in gallons (actual)	100,000	100,000	100,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2999	1.7000	2.2999	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 5 RESERVOIR	INDUSTRIAL PARK TOWER	NORTH TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1949	1996	1949	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	17	110	110	6
Total capacity in gallons (actual)	100,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3998			12
Is a corrosion control chemical used (yes, no)?	N		N	13
Is water fluoridated (yes, no)?	Y			14
Footnotes				15

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	SOUTH TOWER	WELL # 3 RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1914	1987		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	110	20		6
Total capacity in gallons (actual)	137,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.2000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	S	2.000	547				547		1
M	D	4.000	36,569				36,569		2
M	S	4.000	119				119		3
M	D	6.000	178,938	979	400		179,517	*	4
P	D	6.000	695				695		5
M	D	8.000	44,920	678		275	45,873	*	6
M	T	8.000	7,183				7,183		7
P	D	8.000	675			(275)	400	*	8
M	D	10.000	55,195	1,841	1,948		55,088	*	9
M	D	12.000	2,304				2,304		10
M	T	12.000	10,680				10,680		11
P	T	12.000	1,286				1,286		12
M	D	16.000	3,250				3,250		13
M	T	16.000	2,392				2,392		14
Total Within Municipality			344,753	3,498	2,348	0	345,903		
M	D	6.000	2,084				2,084		15
M	T	8.000	1,175				1,175		16
M	D	10.000	185				185		17
M	D	12.000	1,214				1,214		18
Total Outside of Municipality			4,658	0	0	0	4,658		
Total Utility			349,411	3,498	2,348	0	350,561		

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.

In 2008 313 feet of 6" main and 1,841 feet of 10" main was installed on 18th Avenue. The tax increment district paid for the installation of the water main. 485 feet of 10" main was installed on 20th Avenue for the Monroe Clinic Hospital project. The Monroe Clinic Hospital funded the project. 666 feet of 6" main and 678 feet of 8" main was installed for Bakersfield Subdivision 2nd Addition. The contractor installed and financed the project.

Explain all reported Adjustments.

275 feet of ductile main has been mistakenly reported as plastic.

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)	
L	0.625	606				606		1
M	0.750	2,507	19	20		2,506	3	2
M	1.000	766	7	1	(9)	763	32 *	3
M	1.250	27				27	2	4
M	1.500	106				106	11	5
M	2.000	66			(1)	65	*	6
M	4.000	10				10		7
M	6.000	18				18	1	8
M	8.000	29	2			31	11	9
M	10.000	8				8		10
Total Utility		4,143	28	21	(10)	4,140	60	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

1" and 2" services were adjusted to get the total to the actual number of services in the system.

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

In 2008 19 new 3/4" copper services were installed on 16th Avenue. This was financed by the Utility. Seven 1" copper services were installed in 2008. These services were paid for by the customers. Two 8" services were installed during the year. Both of these services were financed by the municipality.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,455		9		3,446	179	1
0.750	665	18			683	65	2
1.000	174				174	33	3
1.500	57	60			117	19	4
2.000	54				54	15	5
3.000	11				11	8	6
4.000	6				6	1	7
6.000	1				1	0	8
Total:	4,423	78	9	0	4,492	320	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,139	237	0	13	0	57	3,446	1
0.750	527	131	0	7	0	18	683	2
1.000	12	133	3	11	0	15	174	3
1.500		40	6	12	0	59	117	4
2.000		29	8	6	0	11	54	5
3.000		0	8	3	0	0	11	6
4.000		4	1	0	0	1	6	7
6.000		0	0	0	0	1	1	8
Total:	3,678	574	26	52	0	162	4,492	

METERS

Meters (Page W-21)

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

The Utility has a 10 year maintenance program for 1" or smaller. During the 10 year period, the Utility tries to replace the customer's meter with a new meter and the old meter is tested and repaired if necessary.

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.

No, the station meters were replaced with new meters in 2008.

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	6				6	1
Within Municipality	555	7	1		561	2
Total Fire Hydrants	561	7	1	0	567	
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:	567
Number of distribution system valves end of year:	501
Number of distribution valves operated during year:	208