



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: BEAVER DAM WATER UTILITY

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Principal Office: 205 SOUTH LINCOLN AVENUE  
BEAVER DAM, WI 53916

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For the Year Ended: DECEMBER 31, 2008

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**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:** BEAVER DAM WATER UTILITY  
**Utility Address:** 205 SOUTH LINCOLN AVENUE  
BEAVER DAM, WI 53916

**When was utility organized?** 6/1/1889  
**Report any change in name:**  
**Effective Date:**  
**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MR JOHN SOMERS  
**Title:** DIRECTOR OF ADMINISTRATION  
**Office Address:**  
205 SOUTH LINCOLN AVENUE  
BEAVER DAM, WI 53916

**Telephone:** (920) 887 - 4600 EXT 349  
**Fax Number:** (920) 887 - 4605  
**Email Address:** jsomers@cityofbeaverdam.com

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

**Name:** JEFF STANEK  
**Title:** ACCOUNTANT  
**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2315  
**Fax Number:** (608) 249 - 8532  
**Email Address:** jstaneke@virchowkrause.com

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

**Name:** LAINE MEYER  
**Title:** PRESIDENT  
**Office Address:**  
205 SOUTH LINCOLN AVE.  
BEAVER DAM, WI 53916

**Telephone:** (920) 887 - 4600  
**Fax Number:** (920) 887 - 4605  
**Email Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

**Name:**  
**Title:**  
**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2387  
**Fax Number:** (605) 249 - 8532  
**Email Address:** vhellenbrand@virchowkrause.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: 2008

**Names and titles of utility management including manager or superintendent:**

Name: MR DON QUARFORD

Title: UTILITY DIRECTOR

**Office Address:**

205 SOUTH LINCOLN AVENUE  
BEAVER DAM, WI 53916

Telephone: (920) 887 - 4624

Fax Number: (920) 887 - 4605

Email Address: bdwater@charterinternet.com

**Name of utility commission/committee:** Beaver Dam Water Commission

**Names of members of utility commission/committee:**

- MR. HOWARD ABEL, COMMISSIONER
- MR MARK BORN, COMMISSIONER
- MR CLANCEY KNAUP, COMMISSIONER
- MR MICHAEL MCCONAGHY, COMMISSIONER
- MR LAINE MEYER, PRESIDENT
- MR AARON ONSRUD, COMMISSIONER
- MR ROB RADIG, COMMISSIONER
- MR ANDREW WESTENMEYER, COMMISSIONER

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,535,147	2,546,347	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,402,644	1,439,570	2
Depreciation Expense (403)	445,889	424,914	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	338,246	304,315	5
<b>Total Operating Expenses</b>	<b>2,186,779</b>	<b>2,168,799</b>	
<b>Net Operating Income</b>	<b>348,368</b>	<b>377,548</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>348,368</b>	<b>377,548</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	14,365	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,083	38,822	10
Miscellaneous Nonoperating Income (421)	27,184	1,612,148	11
<b>Total Other Income</b>	<b>48,632</b>	<b>1,650,970</b>	
<b>Total Income</b>	<b>397,000</b>	<b>2,028,518</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(12,335)	(12,335)	12
Other Income Deductions (426)	89,190	66,907	13
<b>Total Miscellaneous Income Deductions</b>	<b>76,855</b>	<b>54,572</b>	
<b>Income Before Interest Charges</b>	<b>320,145</b>	<b>1,973,946</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	184,583	300,816	14
Amortization of Debt Discount and Expense (428)	39,262	113,925	15
Amortization of Premium on Debt--Cr. (429)	7,100	4,635	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
<b>Total Interest Charges</b>	<b>216,745</b>	<b>410,106</b>	
<b>Net Income</b>	<b>103,400</b>	<b>1,563,840</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,458,725	7,894,885	20
Balance Transferred from Income (433)	103,400	1,563,840	21
Miscellaneous Credits to Surplus (434)	150,908	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,313,489	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,399,544</b>	<b>9,458,725</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,535,147	0	2,535,147	1
<b>Total (Acct. 400):</b>	<b>2,535,147</b>	<b>0</b>	<b>2,535,147</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,402,644	0	1,402,644	2
<b>Total (Acct. 401-402):</b>	<b>1,402,644</b>	<b>0</b>	<b>1,402,644</b>	
<b>Depreciation Expense (403):</b>				
Derived	445,889	0	445,889	3
<b>Total (Acct. 403):</b>	<b>445,889</b>	<b>0</b>	<b>445,889</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	338,246	0	338,246	5
<b>Total (Acct. 408):</b>	<b>338,246</b>	<b>0</b>	<b>338,246</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>348,368</b>	<b>0</b>	<b>348,368</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
MISCELLANEOUS REVENUE	14,365		14,365	9
<b>Total (Acct. 417):</b>	<b>14,365</b>	<b>0</b>	<b>14,365</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	7,083		7,083	11
<b>Total (Acct. 419):</b>	<b>7,083</b>	<b>0</b>	<b>7,083</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		27,184	27,184	12
NONE	0		0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>27,184</b>	<b>27,184</b>	
<b>TOTAL OTHER INCOME:</b>	<b>21,448</b>	<b>27,184</b>	<b>48,632</b>	

## 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)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(12,335)	0	(12,335)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(12,335)</b>	<b>0</b>	<b>(12,335)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	89,190	89,190	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>89,190</b>	<b>89,190</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(12,335)</b>	<b>89,190</b>	<b>76,855</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	184,583	0	184,583	18
<b>Total (Acct. 427):</b>	<b>184,583</b>	<b>0</b>	<b>184,583</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
LOSS ON ADVANCED REFUNDING	25,819	0	25,819	19
DEBT DISCOUNT	13,443		13,443	20
<b>Total (Acct. 428):</b>	<b>39,262</b>	<b>0</b>	<b>39,262</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
PREMIUM AMORTIZATION	7,100		7,100	21
<b>Total (Acct. 429):</b>	<b>7,100</b>	<b>0</b>	<b>7,100</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>216,745</b>	<b>0</b>	<b>216,745</b>	
<b>NET INCOME:</b>	<b>165,406</b>	<b>(62,006)</b>	<b>103,400</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	5,644,193	3,814,532	9,458,725	25
<b>Total (Acct. 216):</b>	<b>5,644,193</b>	<b>3,814,532</b>	<b>9,458,725</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	165,406	(62,006)	103,400	26
<b>Total (Acct. 433):</b>	<b>165,406</b>	<b>(62,006)</b>	<b>103,400</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
2007 AUDIT ADJUSTMENTS	150,908		150,908	27
<b>Total (Acct. 434):</b>	<b>150,908</b>	<b>0</b>	<b>150,908</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE		0	0	28
PRIOR YEAR CAPITAL PAID IN BY MUNICIPALITY	1,313,489	0	1,313,489	29
<b>Total (Acct. 435)--Debit:</b>	<b>1,313,489</b>	<b>0</b>	<b>1,313,489</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,647,018</b>	<b>3,752,526</b>	<b>8,399,544</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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**Details of Income Statement Accounts (Page F-02)**

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

The adjustment to surplus is for 2007 audit adjustments related to an advance refunding and adjustments to accumulated depreciation posted after the submission of the 2007 PSC Report.

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

The adjustment reflects \$1,313,489 of capital paid in by municipality which was incorrectly reported as contributions in aid of construction in the 2007 PSC Report.

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**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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	2,535,147	0	0	0	2,535,147	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,535,147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,535,147</b>	

## 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	443,397	0	443,397	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	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	13,727	0	13,727	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>457,124</b>	<b>0</b>	<b>457,124</b>	

### 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	7.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	20,974,204	19,973,736	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,754,087	5,365,849	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>15,220,117</b>	<b>14,607,887</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)			12
Special Deposits (134)	0		13
Working Funds (135)		25	14
Temporary Cash Investments (136)		1,025,956	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	351,978	318,172	17
Other Accounts Receivable (143)	357,405	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	0	20
Plant Materials and Operating Supplies (154)	126,961	117,918	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>836,344</b>	<b>1,462,071</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	235,572	96,526	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	9,450	34
<b>Total Deferred Debits</b>	<b>235,572</b>	<b>105,976</b>	
<b>Total Assets and Other Debits</b>	<b>16,292,033</b>	<b>16,175,934</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,544,046	1,230,557	<b>35</b>
Appropriated Earned Surplus (215)			<b>36</b>
Unappropriated Earned Surplus (216)	8,399,544	9,458,725	<b>37</b>
<b>Total Proprietary Capital</b>	<b>10,943,590</b>	<b>10,689,282</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,395,000	4,795,000	<b>38</b>
Advances from Municipality (223)	0	0	<b>39</b>
Other Long-Term Debt (224)	284,137	36,754	<b>40</b>
<b>Total Long-Term Debt</b>	<b>4,679,137</b>	<b>4,831,754</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	118,976	111,424	<b>42</b>
Payables to Municipality (233)	67,829	2,254	<b>43</b>
Customer Deposits (235)			<b>44</b>
Taxes Accrued (236)	0	0	<b>45</b>
Interest Accrued (237)	58,600	159,833	<b>46</b>
Tax Collections Payable (241)			<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)	39,640		<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>285,045</b>	<b>273,511</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	42,601	50,983	<b>49</b>
Customer Advances for Construction (252)			<b>50</b>
Other Deferred Credits (253)	341,660	330,404	<b>51</b>
<b>Total Deferred Credits</b>	<b>384,261</b>	<b>381,387</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>52</b>
Injuries and Damages Reserve (262)			<b>53</b>
Pensions and Benefits Reserve (263)			<b>54</b>
Miscellaneous Operating Reserves (265)			<b>55</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>16,292,033</b>	<b>16,175,934</b>	

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## BALANCE SHEET

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### Balance Sheet (Page F-07)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Beaver Dam Water Utility  
Beaver Dam, Wisconsin

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

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

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

Madison, Wisconsin  
March 3, 2009

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## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	19,973,736	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	16,779,354	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,194,850	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>20,974,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,239,345	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	514,742	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
<b>Total Accumulated Provision</b>	<b>5,754,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>15,220,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Balance first of year (111.1)</b>	4,936,338				<b>4,936,338</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	445,889				<b>445,889</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	39,784				<b>39,784</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	841				<b>841</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Adjustments to actual	27,597				<b>27,597</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>514,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>514,111</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	210,981				<b>210,981</b>	<b>18</b>
Cost of removal	123				<b>123</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>211,104</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,104</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>5,239,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,239,345</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**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)	
<b>Balance first of year (111.2)</b>	429,511				<b>429,511</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	89,190				<b>89,190</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	1,224				<b>1,224</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>90,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,414</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	3,504				<b>3,504</b>	18
Cost of removal	616				<b>616</b>	19
Other debits (specify):						20
Adjustments to actual	1,063				<b>1,063</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>5,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,183</b>	25
<b>Balance end of year (111.2)</b>	<b>514,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>514,742</b>	26
<b>Footnotes</b>						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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	126,961	117,918	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>126,961</b>	<b>117,918</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2007 G.O. NOTES	13,443	428	80,656	1
UNAMORTIZED LOSS ON ADVANCE REFUNDING	25,819	428	154,916	2
<b>Total</b>			<b>235,572</b>	
<b>Unamortized premium on debt (251)</b>				
2007 G.O. NOTES	7,100	429	42,601	3
<b>Total</b>			<b>42,601</b>	

### 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	1,230,557	1
<b>Changes during year (explain):</b>		
2007 ADDITIONS NOT REPORTED IN PRIOR YEAR	1,313,489	2
<b>Balance end of year</b>	<b>2,544,046</b>	

**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)	
2007 G.O. BONDS	03/01/2007	03/01/2017	3.99%	4,395,000	1
<b>Total Bonds (Account 221):</b>				<b><u>4,395,000</u></b>	

## 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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
LEASE OBLIGATION - PRESS	07/11/2008	07/11/2013	4.87%	257,141	2
ALLIANT SHARED SAVINGS	09/01/2006	08/01/2011	1.97%	26,996	3
<b>Total for Account 224</b>				<b>284,137</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	338,247	2
Charged electric department expense		3
Charged sewer department expense	10,967	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>349,214</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	313,078	6
Social Security taxes	34,036	7
PSC Remainder Assessment	2,100	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>349,214</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
2007 G.O. BONDS	159,833	178,664	279,897	58,600	1
<b>Subtotal</b>	<b>159,833</b>	<b>178,664</b>	<b>279,897</b>	<b>58,600</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
LEASE OBLIGATION - PRESS		5,470	5,470	0	3
ALLIANT SHARED SAVINGS	0	449	449	0	4
<b>Subtotal</b>	<b>0</b>	<b>5,919</b>	<b>5,919</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>159,833</b>	<b>184,583</b>	<b>285,816</b>	<b>58,600</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	351,978	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>351,978</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
RECEIVABLE FROM DEPARTMENT OF TRANSPORTATION	357,405	14
<b>Total (Acct. 143):</b>	<b>357,405</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	

## 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)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNICIPALITY FOR NEGATIVE CASH BALANCE	67,829	22
<b>Total (Acct. 233):</b>	<b>67,829</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	182,754	23
ACCRUED SICK LEAVE	158,906	24
<b>Total (Acct. 253):</b>	<b>341,660</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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**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.**

Done

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	16,290,960	0	0	0	<b>16,290,960</b>	<b>1</b>
Materials and Supplies	122,439	0	0	0	<b>122,439</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	5,087,841	0	0	0	<b>5,087,841</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	188,921	0	0	0	<b>188,921</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>11,136,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,136,637</b>	
Net Operating Income	348,368	0	0	0	<b>348,368</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.13%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.13%</b>	

**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	195,089	0	0	0	<b>195,089</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	12,335	0	0	0	<b>12,335</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>182,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>182,754</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

The utility entered into a five year capital lease of a sludge press for lime storage during 2008. The utility is making monthly principal and interest payments on the equipment.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,413,888	2,433,553	1
<b>Total Sales of Water</b>	<b>2,413,888</b>	<b>2,433,553</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	10,097	9,543	2
Rents from Water Property (472 )	81,217	72,593	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	29,945	30,658	5
<b>Total Other Operating Revenues</b>	<b>121,259</b>	<b>112,794</b>	
<b>Total Operating Revenues</b>	<b>2,535,147</b>	<b>2,546,347</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	5,316	4,680	6
Pumping Expenses (620-633)	196,020	197,634	7
Water Treatment Expenses (640-652)	603,173	597,000	8
Transmission and Distribution Expenses (660-678)	235,900	291,496	9
Customer Accounts Expenses (901-906)	69,788	63,937	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	292,447	284,823	12
<b>Total Operation and Maintenance Expenses</b>	<b>1,402,644</b>	<b>1,439,570</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	445,889	424,914	13
Amortization Expense (404-407)		0	14
Taxes (408 )	338,246	304,315	15
<b>Total Other Operating Expenses</b>	<b>784,135</b>	<b>729,229</b>	
<b>Total Operating Expenses</b>	<b>2,186,779</b>	<b>2,168,799</b>	
<b>NET OPERATING INCOME</b>	<b>348,368</b>	<b>377,548</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )		0		4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	5,781	238,955	1,050,355	5
Commercial (461.2 )	711	124,624	406,167	6
Industrial (461.3 )	54	159,909	405,265	7
Public Authority (461.4 )	47	12,789	40,845	8
<b>Total Metered Sales to General Customers (461)</b>	<b>6,593</b>	<b>536,277</b>	<b>1,902,632</b>	
Private Fire Protection Service (462 )	91		87,088	9
Public Fire Protection Service (463 )	6,475		424,168	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>13,159</b>	<b>536,277</b>	<b>2,413,888</b>	

### 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
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	424,168	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>424,168</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	10,097	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>10,097</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTAL FROM CELLULAR COMMUNICATION FIRMS	81,217	7
<b>Total Rents from Water Property (472)</b>	<b>81,217</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
METER INSTALLS AND VALVE TURN ON SERVICES	5,726	9
Return on net investment in meters charged to sewer department	24,219	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>29,945</b>	

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## OTHER OPERATING REVENUES (WATER)

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

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

Done

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## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	2,658	2,291	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)	2,658	2,291	6
Maintenance of Structures and Improvements (611)		98	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
<b>Total Source of Supply Expenses</b>	<b>5,316</b>	<b>4,680</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	5,316	4,581	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	126,666	136,207	16
Pumping Labor and Expenses (624)	45,493	42,799	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	5,316	4,581	21
Maintenance of Structures and Improvements (631)	8,175	7,607	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	5,054	1,859	24
<b>Total Pumping Expenses</b>	<b>196,020</b>	<b>197,634</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	13,460	11,664	25
Chemicals (641)	181,403	156,685	26
Operation Labor and Expenses (642)	339,479	262,500	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	13,291	11,454	30
Maintenance of Structures and Improvements (651)	23,428	19,351	31
Maintenance of Water Treatment Equipment (652)	32,112	135,346	32
<b>Total Water Treatment Expenses</b>	<b>603,173</b>	<b>597,000</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	5,316	4,581	33
Storage Facilities Expenses (661)	68,347	60,760	34
Transmission and Distribution Lines Expenses (662)	16,156	13,635	35
Meter Expenses (663)	0	255	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	0	0	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	4,843	17,209	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	10,842	6,274	42
Maintenance of Transmission and Distribution Mains (673)	38,658	60,252	43
Maintenance of Services (675)	60,930	68,203	44
Maintenance of Meters (676)	13,302	7,042	45
Maintenance of Hydrants (677)	11,152	43,617	46
Maintenance of Miscellaneous Plant (678)	6,354	9,668	47
<b>Total Transmission and Distribution Expenses</b>	<b>235,900</b>	<b>291,496</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	15,859	12,924	49
Customer Records and Collection Expenses (903)	53,929	51,013	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
<b>Total Customer Accounts Expenses</b>	<b>69,788</b>	<b>63,937</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	20,631	26,755	55
Office Supplies and Expenses (921)	22,994	20,843	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	22,962	18,994	58
Property Insurance (924)	12,000	11,000	59
Injuries and Damages (925)	28,964	31,322	60
Employee Pensions and Benefits (926)	171,848	161,744	61
Regulatory Commission Expenses (928)	0	0	62
Duplicate Charges--Credit (929)	0	0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	13,048	14,165	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
<b>Total Administrative and General Expenses</b>	<b>292,447</b>	<b>284,823</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,402,644</b>	<b>1,439,570</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

642 - Increase due to more sludge hauling and labor from a flood in June 2008. No such event occurred during 2007.

652 - Filter media was replaced in 2007 with no such expense occurring during 2008.

670 - Prior year include leak detection expenses which did not occur during 2008.

673 - There was less maintenance performed on mains during 2008.

677 - The utility performed more hydrant painting in 2007 than in 2008.

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### 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		313,078	278,041	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,967	10,281	2
<b>Net property tax equivalent</b>		<b>302,111</b>	<b>267,760</b>	
Social Security		34,035	33,681	3
PSC Remainder Assessment		2,100	2,874	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>338,246</b>	<b>304,315</b>	

## 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			Dodge				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.178540				3
County tax rate	mills		5.211266				4
Local tax rate	mills		6.986309				5
School tax rate	mills		8.851211				6
Voc. school tax rate	mills		1.412667				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.639993</b>				<b>10</b>
Less: state credit	mills		1.330319				11
<b>Net tax rate</b>	mills		<b>21.309674</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.986309</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.263878</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.250187</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.639993</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.761934</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.309674</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.236571</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>19,973,736</b>	19,973,736				<b>22</b>
Materials & Supplies	\$	<b>117,918</b>	117,918				<b>23</b>
<b>Subtotal</b>	\$	<b>20,091,654</b>	<b>20,091,654</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				<b>25</b>
<b>Taxable Assets</b>	\$	<b>20,091,654</b>	<b>20,091,654</b>				<b>26</b>
Assessment Ratio	dec.		0.959716				<b>27</b>
<b>Assessed Value</b>	\$	<b>19,282,282</b>	<b>19,282,282</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.236571</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>313,078</b>	<b>313,078</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	136,607					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b> <b>33</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>313,078</b>					<b>34</b>
Footnotes							<b>35</b>

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	1,250				1,250	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)	246,199				246,199	8
Supply Mains (316)	219,059				219,059	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>466,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>466,508</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	280,501				280,501	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	152,133				152,133	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	53,472				53,472	16
<b>Total Pumping Plant</b>	<b>486,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>486,106</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	159,413				159,413	17
Structures and Improvements (331)	2,287,826				2,287,826	18
Sand or Other Media Filtration Equipment (332)	5,452,262	452,486	27,780	0	5,876,968	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
<b>Total Water Treatment Plant</b>	<b>7,899,501</b>	<b>452,486</b>	<b>27,780</b>	<b>0</b>	<b>8,324,207</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	3,680				3,680	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	391,134				391,134	24
Transmission and Distribution Mains (343)	3,174,632	423,293	123,180		3,474,745	25
Services (345)	962,766	155,580	25,789	(94)	1,092,463	26
Meters (346)	1,407,522	82,234	3,079		1,486,677	27
Hydrants (348)	601,014	40,154	6,630		634,538	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	811				811	29
<b>Total Transmission and Distribution Plant</b>	<b>6,541,559</b>	<b>701,261</b>	<b>158,678</b>	<b>(94)</b>	<b>7,084,048</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	11,142				11,142	31
Office Furniture and Equipment (391)	81,225				81,225	32
Computer Equipment (391.1)	31,031				31,031	33
Transportation Equipment (392)	198,504	33,464	24,523		207,445	34
Stores Equipment (393)	949				949	35
Tools, Shop and Garage Equipment (394)	18,623	651			19,274	36
Laboratory Equipment (395)	10,035				10,035	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	57,384				57,384	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>408,893</b>	<b>34,115</b>	<b>24,523</b>	<b>0</b>	<b>418,485</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,802,567</b>	<b>1,187,862</b>	<b>210,981</b>	<b>(94)</b>	<b>16,779,354</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>15,802,567</b>	<b>1,187,862</b>	<b>210,981</b>	<b>(94)</b>	<b>16,779,354</b>	

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

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**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.**

332 - The utility added a sludge press as part of its water treatment process during 2008.

**If Adjustments for any account are nonzero, please explain.**

345 - Adjustments to services represent adjustments to the beginning balance for 2007 audit entires.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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)	322,893				322,893	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>322,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>322,893</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	698,337				698,337	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	106,511				106,511	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>804,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>804,848</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
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)	2,220,587	24,785	384		2,244,988	25
Services (345)	486,160		0	0	486,160	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	336,681	2,400	3,120		335,961	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>3,043,428</b>	<b>27,185</b>	<b>3,504</b>	<b>0</b>	<b>3,067,109</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,171,169</b>	<b>27,185</b>	<b>3,504</b>	<b>0</b>	<b>4,194,850</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,171,169</b>	<b>27,185</b>	<b>3,504</b>	<b>0</b>	<b>4,194,850</b>	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	113,190	2.90%	7,140	4
Supply Mains (316)	84,727	1.80%	3,943	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>197,917</b>		<b>11,083</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	96,373	3.20%	8,976	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	56,030	4.00%	6,085	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	18,551	4.00%	2,139	11
<b>Total Pumping Plant</b>	<b>170,954</b>		<b>17,200</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	816,487	3.20%	73,210	12
Sand or Other Media Filtration Equipment (332)	1,601,798	3.30%	186,932	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>2,418,285</b>		<b>260,142</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	278,955	1.90%	7,432	17
Transmission and Distribution Mains (343)	586,738	1.30%	43,221	18
Services (345)	393,567	2.90%	29,799	19
Meters (346)	501,520	5.50%	79,590	20
Hydrants (348)	72,485	3.00%	18,531	21
Other Transmission and Distribution Plant (349)	636	5.00%	41	22
<b>Total Transmission and Distribution Plant</b>	<b>1,833,901</b>		<b>178,614</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	10,819	2.90%	323	23
Office Furniture and Equipment (391)	48,406	5.00%	4,061	24
Computer Equipment (391.1)	31,031	20.00%		25
Transportation Equipment (392)	198,504	13.30%	7,063	26
Stores Equipment (393)	949	5.00%		27
Tools, Shop and Garage Equipment (394)	8,604	5.00%	947	28
Laboratory Equipment (395)	6,347	5.00%	502	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					120,330	4
316					88,670	5
317					0	6
	0	0	0	0	209,000	
321					105,349	7
323					0	8
325					62,115	9
326					0	10
328					20,690	11
	0	0	0	0	188,154	
331					889,697	12
332	27,780				1,760,950	13
333					0	14
334					0	15
	27,780	0	0	0	2,650,647	
341					0	16
342					286,387	17
343	123,180	123	841	778	508,275	18
345	25,789				397,577	19
346	3,079				578,031	20
348	6,630				84,386	21
349					677	22
	158,678	123	841	778	1,855,333	
390					11,142	23
391					52,467	24
391.1					31,031	25
392	24,523			26,401	207,445	26
393					949	27
394					9,551	28
395					6,849	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	10,621	10.00%	5,738	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>315,281</b>		<b>18,634</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,936,338</b>		<b>485,673</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>4,936,338</b>		<b>485,673</b>	

**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					0	31
397.1				418	16,777	32
398					0	33
	24,523	0	0	26,819	336,211	
	210,981	123	841	27,597	5,239,345	
					0	34
	210,981	123	841	27,597	5,239,345	

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

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)**

**If Adjustments for any account are nonzero, please explain.**

343 - Adjustment is to true-up accumulated depreciation to actual.

392 - Adjustment to accumulated depreciation for transportation equipment represents an adjustment for over depreciation in 2007. The assets in this account were fully depreciated in 2007.

397.1 - Adjustments to SCADA equipment A/D represents an adjustment to the beginning balance for 2007 audit adjustments.

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

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	4,682	2.90%	9,364	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>4,682</b>		<b>9,364</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	11,173	3.20%	22,347	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	2,130	4.00%	4,260	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>13,303</b>		<b>26,607</b>	
<b>WATER TREATMENT PLANT</b>				
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
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	230,664	1.30%	29,027	18
Services (345)	142,470	2.90%	14,100	19
Meters (346)	0	0.00%		20
Hydrants (348)	38,392	3.00%	10,092	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>411,526</b>		<b>53,219</b>	
<b>GENERAL PLANT</b>				
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					14,046	4
316					0	5
317					0	6
	0	0	0	0	14,046	
321					33,520	7
323					0	8
325					6,390	9
326					0	10
328					0	11
	0	0	0	0	39,910	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	384	6	1,224	(835)	259,690	18
345	0			(93)	156,477	19
346					0	20
348	3,120	610		(135)	44,619	21
349					0	22
	3,504	616	1,224	(1,063)	460,786	
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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>429,511</b>		<b>89,190</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>429,511</b>		<b>89,190</b>	

**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	
	3,504	616	1,224	(1,063)	514,742	
					0	34
	3,504	616	1,224	(1,063)	514,742	

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

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

**If Adjustments for any account are nonzero, please explain.**

343 - Adjustment is to true-up accumulated depreciation to actual.

345 - Adjustment is to true-up accumulated depreciation to actual.

348 - Adjustment is to true-up accumulated depreciation to actual.

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

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## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			56,720	<b>56,720</b>	1
February			58,653	<b>58,653</b>	2
March			67,838	<b>67,838</b>	3
April			63,859	<b>63,859</b>	4
May			66,037	<b>66,037</b>	5
June			63,565	<b>63,565</b>	6
July			71,396	<b>71,396</b>	7
August			76,944	<b>76,944</b>	8
September			65,019	<b>65,019</b>	9
October			62,150	<b>62,150</b>	10
November			56,470	<b>56,470</b>	11
December			61,268	<b>61,268</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>769,919</b>	<b>769,919</b>	

## 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):	769,919	1
Less: Gallons (000's) used in the treatment process:	61,252	2
Subtotal: Gallons (000's) entering distribution system:	<b>708,667</b>	3
Less: Gallons (000's) sold:	536,277	4
Gallons (000's) entering distribution system but not sold:	<b>172,390</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:	3,000	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	23,000	10
Subtotal Estimated Usage:	<b>26,000</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	12,300	13
Gallons (000's) lost due to service leaks or breaks:	29,030	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:	<b>105,060</b>	17
Subtotal of Estimated Losses:	<b>146,390</b>	18
Percentage of water entering distribution system sold:	<b>76%</b>	19
Percentage of unaccounted for water:	<b>14%</b>	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.)	2,801	22
Date of maximum: 09/04/2008		23
Cause of maximum: High demand		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,497	25
Date of minimum: 01/01/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,721,356	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:	4	32
Number of service breaks repaired this year:	6	33
Population served (estimate the number of individuals served):		34
Inside municipality?	15,266	35
Outside municipality?		36

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**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1213 NORTH CENTER STREET	#1	520	15	1,440,000	Yes	1
DOWNTOWN - MUNICIPAL LOT	#3	585	15	1,800,000	Yes	2
GILMORE AVE. AND DECLARK ST.	#4	365	19	2,160,000	Yes	3
LAKESIDE - WATERWORKS PARK	#2	501	15	2,016,000	Yes	4
DISTRIBUTION WAY	#5	652	8	1,440,000	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	#1	#2	#3	1
Location	TREATMENT PLANT WELL #1	LAKESIDE - WELL #2	DOWNTOWN - WELL #3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN TURBINE	WORTHINGTON	LAYNE	5
Year Installed	1993	1985	2005	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,250	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	2004	1992	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	60	150	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	BACKWASH #1	15
Location	GILMORE AND DECLARK STREETAL MART DISTTRIBUTION CENTER		TREATMENT PLANT	16
Purpose	P	P	P	17
Destination	T	D	T	18
Pump Manufacturer	LAYNE	GOULDS	LAYNE	19
Year Installed	1997	2006	1957	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,400	1,000	2,300	22
Pump Motor or Standby Engine Mfr	US MOTOR	GE	ALLIS CHALMERS	23
Year Installed	1997	2006	1957	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	125	25	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	BACKWASH #2	BACKWASH RETURN	BACKWASH RETURN #2	1
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	2
Purpose	P	P	S	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1957	1998	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,300	400	400	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTOR	US MOTOR	9 10
Year Installed	1957	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	5	5	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HI-SERVICE #1	HI-SERVICE #2	HI-SERVICE #3	15
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	LAYNE	19
Year Installed	1957	1957	1957	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,600	1,100	1,100	22
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTOR	23 24
Year Installed	2006	1998	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	75	75	27
Footnotes				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	HI-SERVICE #4			1
Location	TREATMENT PLANT			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1973			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,600			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			9 10
Year Installed	2004			11
Type	ELECTRIC			12
Horsepower	100			13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 24
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	CLEARWELL	DOWNTOWN	INDUSTRIAL PARK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1957	1949	1973	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	114	142	6
Total capacity in gallons (actual)	1,000,000	400,000	500,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			11
Filters, type (gravity, pressure, other, none)	GRAVITY			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	Y			15
Footnotes				16

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	703				703	1
M	D	4.000	20,233				20,233	2
M	D	6.000	217,976		292		217,684	3
P	D	6.000	2,162	305			2,467	4
M	D	8.000	28,736		3,061		25,675	5
P	D	8.000	4,524	3,061			7,585	6
M	D	10.000	73,344				73,344	7
M	S	10.000	6,768				6,768	8
P	D	10.000	5,114	406			5,520	9
M	D	12.000	24,165		2,788		21,377	10
P	D	12.000	1,278	2,788			4,066	11
M	D	14.000	1,174	25	25		1,174	12
M	D	16.000	2,885				2,885	13
<b>Total Within Municipality</b>			<b>389,062</b>	<b>6,585</b>	<b>6,166</b>	<b>0</b>	<b>389,481</b>	
<b>Total Utility</b>			<b>389,062</b>	<b>6,585</b>	<b>6,166</b>	<b>0</b>	<b>389,481</b>	

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## WATER MAINS

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**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 to mains were financed by the utility for the North Center Street reconstruction project.

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## 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	1,026				1,026	46	1
M	0.750	3,363				3,363		2
M	1.000	1,111	41	41		1,111	2	3
M	1.250	16				16		4
M	1.500	86	1	1		86		5
M	2.000	99				99		6
M	3.000	1				1		7
M	4.000	32				32		8
M	6.000	32				32		9
M	8.000	58				58		10
M	10.000	10				10		11
M	12.000	1				1		12
<b>Total Utility</b>		<b>5,835</b>	<b>42</b>	<b>42</b>	<b>0</b>	<b>5,835</b>	<b>48</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

Additions to services were financed by the utility for the North Center Street reconstruction project.

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## 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	6,209	84	29		6,264	675	1
0.750	1	0			1	0	2
1.000	134	5			139	6	3
1.250	1				1	1	4
1.500	83	1			84	6	5
2.000	75	2	4		73	5	6
3.000	12				12	4	7
4.000	12		1		11	4	8
6.000	1				1	1	9
<b>Total:</b>	<b>6,528</b>	<b>92</b>	<b>34</b>	<b>0</b>	<b>6,586</b>	<b>702</b>	

### 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	5,763	384	21	7	0	89	6,264	1
0.750	0	0	1	0	0	0	1	2
1.000	16	100	7	5	0	11	139	3
1.250	0	1	0	0	0	0	1	4
1.500	0	75	2	3	0	4	84	5
2.000	0	55	9	6	0	3	73	6
3.000	0	9	0	3	0	0	12	7
4.000	0	3	4	2	0	2	11	8
6.000	0	0	1	0	0	0	1	9
<b>Total:</b>	<b>5,779</b>	<b>627</b>	<b>45</b>	<b>26</b>	<b>0</b>	<b>109</b>	<b>6,586</b>	

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## METERS

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### Meters (Page W-21)

**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.**

Meters are tested on a two year rotating basis as required by the PSC.

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	710	15	13		712	2
<b>Total Fire Hydrants</b>	<b>710</b>	<b>15</b>	<b>13</b>	<b>0</b>	<b>712</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	576
Number of distribution system valves end of year:	1,409
Number of distribution valves operated during year:	722