



3014 (02-05-09)

ANNUAL REPORT

OF

Name: NEW RICHMOND CITY UTILITIES

Principal Office: 156 E FIRST STREET
NEW RICHMOND, WI 54017

For the Year Ended: DECEMBER 31, 2008

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of New Richmond
New Richmond, Wisconsin

We have compiled the balance sheets of the New Richmond Municipal Water Utility, an enterprise fund of the City of New Richmond 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 included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

March 30, 2009

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW RICHMOND CITY UTILITIES**Utility Address:** 156 E FIRST STREET
NEW RICHMOND, WI 54017**When was utility organized?** 1/1/1892**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS A HORNER**Title:** UTILITY MANAGER**Office Address:**156 E FIRST STREET
NEW RICHMOND, WI 54017**Telephone:** (715) 246 - 3628**Fax Number:** (715) 246 - 7129**Email Address:** dhorner@wppienergy.org

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

Name: KIM SHULT**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE & CO. LLP
225 S. SIXTH STREET STE 2300
MINNEAPOLIS, MN 55402**Telephone:** (612) 876 - 4912**Fax Number:** (612) 238 - 9100**Email Address:** kshult@virchowkrause.com

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

Name: KEN CERNOHOUS**Title:** PRESIDENT**Office Address:**156 E FIRST STREET
NEW RICHMOND, WI 54017**Telephone:** (715) 246 - 3628**Fax Number:** (715) 246 - 7129**Email Address:** noemail@notapplicable.com

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

YES

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

Name:**Title:****Office Address:** VIRCHOW KRAUSE & CO LLP
225 S. SIXTH STREET STE 2300
MINNEAPOLIS, MN 55402**Telephone:** (888) 835 - 1344**Fax Number:** (612) 238 - 9095**Email Address:** cpa@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 8/21/2008

Period covered by most recent audit: 1/1/2007-12/31/2007

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS A HORNER

Title: UTILITY MANAGER

Office Address:

156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

Email Address:

Name of utility commission/committee: NEW RICHMOND UTILITIES COMMISSION

Names of members of utility commission/committee:

- RALPH BERENDS, COMMISSION MEMBER
- KEN CERNOHOUS, PRESIDENT
- GERALD FREY, COMMISSION MEMBER
- ROBERT MULLEN, SECRETARY
- GERALD WARNER, COMMISSION MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,073,841	939,815	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	648,582	586,141	2
Depreciation Expense (403)	126,330	117,815	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	205,509	190,250	5
Total Operating Expenses	980,421	894,206	
Net Operating Income	93,420	45,609	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	93,420	45,609	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	103,895	172,490	10
Miscellaneous Nonoperating Income (421)	2,042,685	319,695	11
Total Other Income	2,146,580	492,185	
Total Income	2,240,000	537,794	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,197)	(18,197)	12
Other Income Deductions (426)	95,849	85,104	13
Total Miscellaneous Income Deductions	77,652	66,907	
Income Before Interest Charges	2,162,348	470,887	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	103,137	92,514	14
Amortization of Debt Discount and Expense (428)	6,186	4,409	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	109,323	96,923	
Net Income	2,053,025	373,964	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,374,224	8,000,260	20
Balance Transferred from Income (433)	2,053,025	373,964	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,427,249	8,374,224	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,073,841	0	1,073,841	1
Total (Acct. 400):	1,073,841	0	1,073,841	
Operation and Maintenance Expense (401-402):				
Derived	648,582	0	648,582	2
Total (Acct. 401-402):	648,582	0	648,582	
Depreciation Expense (403):				
Derived	126,330	0	126,330	3
Total (Acct. 403):	126,330	0	126,330	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	205,509	0	205,509	5
Total (Acct. 408):	205,509	0	205,509	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	93,420	0	93,420	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	103,895		103,895	11
Total (Acct. 419):	103,895	0	103,895	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		2,042,685	2,042,685	12
NONE			0	13
Total (Acct. 421):	0	2,042,685	2,042,685	
TOTAL OTHER INCOME:	103,895	2,042,685	2,146,580	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(18,197)	0	(18,197)	14
NONE			0	15
Total (Acct. 425):	(18,197)	0	(18,197)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	92,239	92,239	16
CREDIT CARD FEES	3,610		3,610	17
Total (Acct. 426):	3,610	92,239	95,849	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,587)	92,239	77,652	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	103,137	0	103,137	18
Total (Acct. 427):	103,137	0	103,137	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	6,186		6,186	19
Total (Acct. 428):	6,186	0	6,186	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	109,323	0	109,323	
NET INCOME:	102,579	1,950,446	2,053,025	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,553,924	5,820,300	8,374,224	24
Total (Acct. 216):	2,553,924	5,820,300	8,374,224	
Balance Transferred from Income (433):				
Derived	102,579	1,950,446	2,053,025	25
Total (Acct. 433):	102,579	1,950,446	2,053,025	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,656,503	7,770,746	10,427,249	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,073,841	0	0	0	1,073,841	1
Less: interdepartmental sales	6,494		0	0	6,494	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	566				566	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,066,781	0	0	0	1,066,781	

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	205,216	0	205,216	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	89,168	0	89,168	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	294,384	0	294,384	

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	6.8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	14,585,178	11,816,074	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,305,964	2,108,646	2
Net Utility Plant	12,279,214	9,707,428	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	87,725	5
Other Investments (124)	0	0	6
Sinking Funds (125)	269,315	539,879	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	1,761,911		9
Total Other Property and Investments	2,031,226	627,604	
CURRENT AND ACCRUED ASSETS			
Cash (131)	(25,881)	(62,553)	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	1,266,190	3,218,022	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	172,614	189,351	15
Other Accounts Receivable (143)	268,142	70,669	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	73,470	4,025	18
Plant Materials and Operating Supplies (154)	12,350	14,829	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,766,885	3,434,343	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	61,212	67,398	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	61,212	67,398	
Total Assets and Other Debits	16,138,537	13,836,773	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,282,959	1,969,497	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	10,427,249	8,374,224	35
Total Proprietary Capital	12,710,208	10,343,721	
LONG-TERM DEBT			
Bonds (221)	2,595,735	2,792,716	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,595,735	2,792,716	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	183,529	13,089	40
Payables to Municipality (233)	30,974	80,589	41
Customer Deposits (235)			42
Taxes Accrued (236)	190,458	176,290	43
Interest Accrued (237)	18,016	21,116	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	136,661	118,099	46
Total Current and Accrued Liabilities	559,638	409,183	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	272,956	291,153	49
Total Deferred Credits	272,956	291,153	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	16,138,537	13,836,773	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	11,816,074	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,125,568	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,649,377	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)	810,233				8
Total Utility Plant	14,585,178	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,555,112	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	750,852	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,305,964	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	12,279,214	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,450,033				1,450,033	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	126,330				126,330	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,733				20,733	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	16,147				16,147	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	163,210	0	0	0	163,210	16
Debits during year						17
Book cost of plant retired	58,131				58,131	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	58,131	0	0	0	58,131	25
Balance end of year (111.1)	1,555,112	0	0	0	1,555,112	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	658,613				658,613	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	92,239				92,239	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	92,239	0	0	0	92,239	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	750,852	0	0	0	750,852	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	12,350	14,829
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	12,350	14,829

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 MRB	0	428	0	1
2001 GO NOTE	1,789	428	0	2
2002 GO NOTE	178	428	624	3
2003 REVENUE BOND	1,071	428	5,010	4
2005 GO NOTE	163	428	1,032	5
2007 REVENUE BOND	2,985	428	54,546	6
NONE				7
Total			61,212	
Unamortized premium on debt (251)				
NONE				8
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,969,497	1
Changes during year (explain):		
CITY CONTRIBUTIONS TOWARD LANDFILL EXTENSION PROJECT	313,462	2
Balance end of year	2,282,959	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2002 GO BONDS	07/01/2002	04/01/2012	4.80%	47,428	1
2003 REVENUE BOND	09/03/2003	05/01/2023	4.17%	240,000	2
2005 GO BONDS	05/03/2005	04/01/2015	3.68%	48,307	3
2007 REVENUE BOND	04/10/2007	05/01/2027	3.83%	2,260,000	4
Total Bonds (Account 221):				2,595,735	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	176,290	1
Accruals:		
Charged water department expense	205,509	2
Charged electric department expense		3
Charged sewer department expense	5,297	4
Other (explain):		
NONE		5
Total Accruals and other credits	210,806	
Taxes paid during year:		
County, state and local taxes	176,290	6
Social Security taxes	19,586	7
PSC Remainder Assessment	762	8
Other (explain):		
NONE		9
Total payments and other debits	196,638	
Balance end of year	190,458	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2003 REVENUE BOND	2,821	11,215	11,315	2,721	1
1997C REVENUE BOND	500	607	1,107	0	2
2001 GO NOTE	2,120		2,120	0	3
2007 REVENUE BOND	14,610	87,187	87,421	14,376	4
2005 GO BONDS	500	1,951	2,004	447	5
2002 GO BONDS	565	2,177	2,270	472	6
Subtotal	21,116	103,137	106,237	18,016	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	21,116	103,137	106,237	18,016	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND RESERVE FUND	166,807	3
REDEMPTION FUND	102,508	4
Total (Acct. 125):	269,315	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
IMPACT FEES	520,946	6
UNSPENT BOND PROCEEDS FOR CONSTRUCTION	1,240,965	7
Total (Acct. 128):	1,761,911	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	172,614	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	172,614	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
DUE FROM DEVELOPER	66,801	16
DUE FROM STATE-WELL GRANT	187,067	17
MISCELLANEOUS RECEIVABLES	14,274	18
Total (Acct. 143):	268,142	
Receivables from Municipality (145):		
DUE FROM CITY - WATER IMPACT FEES NET OF OPERATING ITEMS	68,737	19

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)	
Receivables from Municipality (145):		
DUE FROM RECEIVABLES ON TAX ROLL	4,733	20
Total (Acct. 145):	73,470	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO STORM WATER FUND - BILLING	30,974	27
Total (Acct. 233):	30,974	
Other Deferred Credits (253):		
Regulatory Liability	272,956	28
NONE		29
Total (Acct. 253):	272,956	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Miscellaneous receivables includes \$12,330 from State of Wisconsin Insurance Commissioner related to lightning strike.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,891,945	0	0	0	5,891,945	1
Materials and Supplies	13,589	0	0	0	13,589	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,502,572	0	0	0	1,502,572	4
Customer Advances for Construction					0	5
Regulatory Liability	282,054	0	0	0	282,054	6
NONE					0	7
Average Net Rate Base	4,120,908	0	0	0	4,120,908	
Net Operating Income	93,420	0	0	0	93,420	8
Net Operating Income as a percent of						
Average Net Rate Base	2.27%	N/A	N/A	N/A	2.27%	

**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	291,153	0	0	0	291,153	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	18,197	0	0	0	18,197	3
Other (specify):						
NONE					0	4
Balance End of Year	272,956	0	0	0	272,956	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

A water rate increase went into effect July 1, 2008

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,004,145	873,237	1
Total Sales of Water	1,004,145	873,237	
Other Operating Revenues			
Forfeited Discounts (470)	3,089	2,589	2
Rents from Water Property (472)	25,848	25,064	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	40,759	38,925	5
Total Other Operating Revenues	69,696	66,578	
Total Operating Revenues	1,073,841	939,815	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	87,907	65,740	7
Water Treatment Expenses (630-635)	22,099	20,626	8
Transmission and Distribution Expenses (640-655)	161,094	148,741	9
Customer Accounts Expenses (901-906)	66,556	60,174	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	310,926	290,860	12
Total Operation and Maintenance Expenses	648,582	586,141	
Other Operating Expenses			
Depreciation Expense (403)	126,330	117,815	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	205,509	190,250	15
Total Other Operating Expenses	331,839	308,065	
Total Operating Expenses	980,421	894,206	
NET OPERATING INCOME	93,420	45,609	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	1	60	173	1
Commercial (460.2)	2	1,044	2,947	2
Industrial (460.3)	1	25	167	3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	4	1,129	3,287	
Metered Sales to General Customers (461)				
Residential (461.1)	2,969	139,546	435,935	5
Commercial (461.2)	386	66,451	132,022	6
Industrial (461.3)	33	134,220	127,534	7
Public Authority (461.4)	44	22,072	36,487	8
Total Metered Sales to General Customers (461)	3,432	362,289	731,978	
Private Fire Protection Service (462)	36		15,914	9
Public Fire Protection Service (463)	1		246,472	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	4	5,258	6,494	13
Total Sales of Water	3,477	368,676	1,004,145	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	246,472	3
NONE		4
Total Public Fire Protection Service (463)	246,472	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,089	6
Other (specify):		
Total Forfeited Discounts (470)	3,089	
Rents from Water Property (472):		
WATER TOWER RENT	25,848	7
Total Rents from Water Property (472)	25,848	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
LAWN METER MINIMUM CHARGES	13,956	9
OTHER WATER REVENUE	1,644	10
MISCELLANEOUS SERVICE REVENUES - WATER TURN ON CHARGES	6,575	11
Return on net investment in meters charged to sewer department	18,584	12
Other (specify):		
Total Other Water Revenues (474)	40,759	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

Account 474: Done.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	2,995	1,401	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	44,804	39,400	7
Operation Supplies and Expenses (623)	219	1,057	8
Maintenance of Pumping Plant (625)	39,889	23,882	9
Total Pumping Expenses	87,907	65,740	
WATER TREATMENT EXPENSES			
Operation Labor (630)	10,122	9,686	10
Chemicals (631)	11,977	10,940	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	22,099	20,626	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	39,576	45,933	14
Operation Supplies and Expenses (641)	12,095	7,959	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,897	1,156	16
Maintenance of Mains (651)	19,985	32,313	17
Maintenance of Services (652)	42,218	36,382	18
Maintenance of Meters (653)	35,407	17,679	19
Maintenance of Hydrants (654)	6,916	7,319	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	161,094	148,741	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,694	6,399	22
Accounting and Collecting Labor (902)	60,296	53,634	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	566	141	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	66,556	60,174	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	40,082	42,729	28
Office Supplies and Expenses (921)	14,048	13,573	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	13,040	16,584	31
Property Insurance (924)	9,889	8,834	32
Injuries and Damages (925)	8,344	10,179	33
Employee Pensions and Benefits (926)	166,887	140,706	34
Regulatory Commission Expenses (928)	2,846	2,156	35
Miscellaneous General Expenses (930)	20,096	23,438	36
Transportation Expenses (933)	19,234	16,704	37
Maintenance of General Plant (935)	16,460	15,957	38
Total Administrative and General Expenses	310,926	290,860	
Total Operation and Maintenance Expenses	648,582	586,141	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 625: The utility incurred costs for inspection and maintenance of Well #4 in 2008.

Account 651: 2007 was unusually high due to a number of main breaks and related supplies, outside services and labor costs.

Account 653: More wages for maintenance of meters in 2008 due to added landfill area and additional testing and changing of meters.

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		190,458	176,290	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,297	4,700	2
Net property tax equivalent		185,161	171,590	
Social Security		19,586	17,576	3
PSC Remainder Assessment		762	1,084	4
Other (specify): NONE			0	5
Total tax expense		205,509	190,250	

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			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197393				3
County tax rate	mills		3.235280				4
Local tax rate	mills		9.147742				5
School tax rate	mills		9.746057				6
Voc. school tax rate	mills		1.088352				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.414824				10
Less: state credit	mills		1.564000				11
Net tax rate	mills		21.850824				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.147742				14
Combined School Tax Rate	mills		10.834409				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.982151				17
Total Tax Rate	mills		23.414824				18
Ratio of Local and School Tax to Total	dec.		0.853397				19
Total tax net of state credit	mills		21.850824				20
Net Local and School Tax Rate	mills		18.647437				21
Utility Plant, Jan. 1	\$	11,816,074	11,816,074				22
Materials & Supplies	\$	14,829	14,829				23
Subtotal	\$	11,830,903	11,830,903				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,830,903	11,830,903				26
Assessment Ratio	dec.		0.863300				27
Assessed Value	\$	10,213,619	10,213,619				28
Net Local & School Rate	mills		18.647437				29
Tax Equiv. Computed for Current Year	\$	190,458	190,458				30
Tax Equivalent per 1994 PSC Report	\$	98,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	190,458					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	2,025				2,025	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)	168,602				168,602	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	170,627	0	0	0	170,627	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	212,096	560			212,656	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	132,074				132,074	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	110,426				110,426	16
Total Pumping Plant	454,596	560	0	0	455,156	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	7,430				7,430	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	7,430	0	0	0	7,430	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	200				200	22
Structures and Improvements (341)	70				70	23
Distribution Reservoirs and Standpipes (342)	433,604				433,604	24
Transmission and Distribution Mains (343)	2,634,635	303,160			2,937,795	25
Services (345)	550,347	37,132	368		587,111	26
Meters (346)	658,106	66,323	358		724,071	27
Hydrants (348)	441,247	23,040	0		464,287	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	327				327	29
Total Transmission and Distribution Plant	4,718,536	429,655	726	0	5,147,465	
GENERAL PLANT						
Land and Land Rights (389)	200				200	30
Structures and Improvements (390)	93,001	1,654			94,655	31
Office Furniture and Equipment (391)	24,284	5,733			30,017	32
Computer Equipment (391.1)	18,083	892	3,747		15,228	33
Transportation Equipment (392)	96,324	86,882	53,658		129,548	34
Stores Equipment (393)	339				339	35
Tools, Shop and Garage Equipment (394)	25,258				25,258	36
Laboratory Equipment (395)	585				585	37
Power Operated Equipment (396)	25,015				25,015	38
Communication Equipment (397)	6,350				6,350	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	17,695				17,695	41
Total General Plant	307,134	95,161	57,405	0	344,890	
Total utility plant in service directly assignable	5,658,323	525,376	58,131	0	6,125,568	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,658,323	525,376	58,131	0	6,125,568	

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

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

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

Account 392: The utility purchased several new vehicles in 2008.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

Account 392: The utility disposed of 3 vehicles in 2008.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	4,334,973	1,347,534			5,682,507	25
Services (345)	1,207,582	136,691			1,344,273	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	509,951	112,646			622,597	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	6,052,506	1,596,871	0	0	7,649,377	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	6,052,506	1,596,871	0	0	7,649,377	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	6,052,506	1,596,871	0	0	7,649,377	

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			24,359	24,359	1
February			25,477	25,477	2
March			28,851	28,851	3
April			28,071	28,071	4
May			30,769	30,769	5
June			33,408	33,408	6
July			51,469	51,469	7
August			61,321	61,321	8
September			55,045	55,045	9
October			45,325	45,325	10
November			30,071	30,071	11
December			21,468	21,468	12
Total annual pumpage	0	0	435,634	435,634	

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):	435,634	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	435,634	3
Less: Gallons (000's) sold:	368,676	4
Gallons (000's) entering distribution system but not sold:	66,958	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	21,555	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:	837	9
Gallons (000's) used for other system uses:	486	10
Subtotal Estimated Usage:	22,878	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	793	13
Gallons (000's) lost due to service leaks or breaks:	770	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:	42,517	17
Subtotal of Estimated Losses:	44,080	18
Percentage of water entering distribution system sold:	85%	19
Percentage of unaccounted for water:	10%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,765	22
Date of maximum: 08/19/2008		23
Cause of maximum: Lawn watering and Lakeside Foods canning production		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	468	25
Date of minimum: 11/24/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	496,072	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:	3	32
Number of service breaks repaired this year:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?	7,800	35
Outside municipality?	126	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 11TH & BILMAR	5	352	16	1,610,000	Yes	1
WELL - EAST FIRST	2	800	16	936,000	Yes	2
WELL - NORTH FIRST	3	802	16	1,390,000	Yes	3
WELL - WEST FIFTH	4	362	16	984,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 3	WELL # 4	1
Location	EAST FIRST STREET	NORTH FIRST STREET	WEST 5TH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	G.E.	US ELECTRIC	LAYNE	5
Year Installed	2003	2006	1962	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	900	670	8
Pump Motor or Standby Engine Mfr	US	CAT	GENERAL ELECTRIC	9
Year Installed	2002	2006	1962	10
Type	ELECTRIC	DIESEL	ELECTRIC	11
Horsepower	75	125	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 5			15
Location	EAST 11TH STREET & BILMAR			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	1988			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,100			22
Pump Motor or Standby Engine Mfr	FORD 460			23
Year Installed	1998			24
Type	NATURAL GAS			25
Horsepower	140			26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER # 1	TOWER # 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1964	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	131	131	6
Total capacity in gallons (actual)	300,000	250,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	Y	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	1.000	1,425				1,425	1
M	D	1.250	0				0	2
M	D	1.500	160				160	3
M	D	2.000	2,888				2,888	4
M	D	4.000	13,397	7,600			20,997	5
P	D	4.000	0	550			550	6
A	D	6.000	3,558				3,558	7
M	D	6.000	109,977	2,012			111,989	8
P	D	6.000	650	680			1,330	9
M	D	8.000	124,917	1,563			126,480	10
M	D	10.000	19,926				19,926	11
M	D	12.000	91,265	25,388			116,653	12
P	D	12.000	1,993	1,400			3,393	13
M	S	16.000	13,262	7,882			21,144	14
Total Within Municipality			383,418	47,075	0	0	430,493	
M	D	8.000	600				600	15
M	D	12.000	5,600				5,600	16
Total Outside of Municipality			6,200	0	0	0	6,200	
Total Utility			389,618	47,075	0	0	436,693	

WATER MAINS

Water Mains (Page W-19)

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

The majority of water main added in 2008 is due to water extension to the landfill area. The landfill extension was financed by a group of responsible parties contributing to the landfill assurance fund. The City's portion of the landfill assurance fund is 17.74%. In addition, a small amount of main was added with routine utility financed projects and main added by the school district.

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,506				1,506	17	1
M	1.000	2,042	40	1		2,081	925	2
M	1.250	26				26	0	3
M	1.500	96	11			107	13	4
M	2.000	57	3			60	16	5
M	3.000	6				6	0	6
M	4.000	14				14	0	7
M	6.000	67	1			68	54	8
M	8.000	35				35	25	9
M	12.000				3	3	3	10
Total Utility		3,849	55	1	3	3,906	1,053	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

The adjustment to 12" services was made after physical count of utility owned services not in use at the end of the year.

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

The majority of services added in 2008 is due to water extension to the landfill area. The landfill extension was financed by a group of responsible parties contributing to the landfill assurance fund. The City's portion of the landfill assurance fund is 17.74%. In addition, a small amount of main was added with routine utility financed projects and a service added by the school district.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,541	111	7	22	3,667	206	1
1.000	127			1	128	0	2
1.250	1				1	0	3
1.500	48	2	1	(1)	48	2	4
2.000	40	3	1	(2)	40	2	5
3.000	13	1			14	8	6
4.000	4				4	1	7
6.000	2	2			4	0	8
8.000	0				0	0	9
Total:	3,776	119	9	20	3,906	219	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,296	229	14	9	1	118	3,667	1
1.000	10	79	17	9	1	12	128	2
1.250	0	1	0	0	0	0	1	3
1.500	0	34	8	3	1	2	48	4
2.000	0	13	19	5	1	2	40	5
3.000	0	3	9	1	0	1	14	6
4.000	0	0	2	2	0	0	4	7
6.000	0	0	2	0	0	2	4	8
8.000	0	0	0	0	0	0	0	9
Total:	3,306	359	71	29	4	137	3,906	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments are to reconcile PSC report to utility meter records.

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

Each year the utility tests all meters purchased 10 years ago. Due to recent growth of the City of New Richmond, the number tested during the year is less than 10% of total meters at 12/31/08.

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

Yes

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

The two 6" meters are due to be replaced in 2009.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	45	47			92	1
Within Municipality	670	6			676	2
Total Fire Hydrants	715	53	0	0	768	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	762
Number of distribution system valves end of year:	1,558
Number of distribution valves operated during year:	676