



3013 (02-05-09)

ANNUAL REPORT

OF

Name: ONALASKA MUNICIPAL WATER UTILITY

Principal Office: 415 MAIN STREET
ONALASKA, WI 54650

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

To the City Council
City of Onalaska
Onalaska, Wisconsin

We have compiled the balance sheets of the City of Onalaska Water Utility as of December 31, 2008 and 2007, and the related statements of income and earned surplus and supplementary information for the years then ended 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 supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin
March 27, 2009

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ONALASKA MUNICIPAL WATER UTILITY

Utility Address: 415 MAIN STREET
ONALASKA, WI 54650

When was utility organized? 6/14/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR FRED BUEHLER

Title: FINANCIAL SERVICES DIRECTOR/TREASURER

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9530

Fax Number: (608) 781 - 9534

Email Address: fbuehler@cityofonalaska.co

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

Name: MONICA HAUSER

Title: CPA

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

500 SOUTH 2ND STREET, SUITE 200
P.O. BOX 1508
LA CROSSE, WI 54602

Telephone: (608) 793 - 3142

Fax Number: (608) 785 - 2140

Email Address: mhauser@habco.com

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

Name: DENNIS ASPENSON

Title: CHAIR

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9530

Fax Number: (608) 781 - 9534

Email Address:

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

YES

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

Name: MONICA HAUSER

Title: CPA

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

500 SOUTH 2ND STREET, SUITE 200
P.O. BOX 1508
LA CROSSE, WI 54602

Telephone: (608) 793 - 3142

Fax Number: (608) 785 - 2140

Email Address: mhauser@habco.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: JIM PRINDLE

Title: WATER/SEWER MANAGER

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9537

Fax Number: (608) 781 - 9506

Email Address:

Name of utility commission/committee: Onalaska Utility Committee

Names of members of utility commission/committee:

- MR DENNIS ASPENSON, CHAIR
- MR JIM OLSON, ALDERPERSON
- MS KIM SMITH, VICE CHAIR

Is sewer service rendered by the utility? YES

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:

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)	1,658,375	1,723,937	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	990,865	846,030	2
Depreciation Expense (403)	288,772	237,644	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	310,062	266,045	5
Total Operating Expenses	1,589,699	1,349,719	
Net Operating Income	68,676	374,218	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	68,676	374,218	
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)	92,735	218,457	10
Miscellaneous Nonoperating Income (421)	274,280	775,976	11
Total Other Income	367,015	994,433	
Total Income	435,691	1,368,651	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(56,998)	(56,998)	12
Other Income Deductions (426)	191,943	182,974	13
Total Miscellaneous Income Deductions	134,945	125,976	
Income Before Interest Charges	300,746	1,242,675	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	188,143	186,569	14
Amortization of Debt Discount and Expense (428)	2,178	18,393	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	190,321	204,962	
Net Income	110,425	1,037,713	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,952,980	10,915,267	20
Balance Transferred from Income (433)	110,425	1,037,713	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)	12,063,405	11,952,980	

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	1,658,375	0	1,658,375	1
Total (Acct. 400):	1,658,375	0	1,658,375	
Operation and Maintenance Expense (401-402):				
Derived	990,865	0	990,865	2
Total (Acct. 401-402):	990,865	0	990,865	
Depreciation Expense (403):				
Derived	288,772	0	288,772	3
Total (Acct. 403):	288,772	0	288,772	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	310,062	0	310,062	5
Total (Acct. 408):	310,062	0	310,062	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	68,676	0	68,676	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	92,735		92,735	11
Total (Acct. 419):	92,735	0	92,735	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		274,280	274,280	12
NONE			0	13
Total (Acct. 421):	0	274,280	274,280	
TOTAL OTHER INCOME:	92,735	274,280	367,015	

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	(56,998)	0	(56,998)	14
NONE			0	15
Total (Acct. 425):	(56,998)	0	(56,998)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	191,943	191,943	16
NONE			0	17
Total (Acct. 426):	0	191,943	191,943	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(56,998)	191,943	134,945	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	188,143	0	188,143	18
Total (Acct. 427):	188,143	0	188,143	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	2,178		2,178	19
Total (Acct. 428):	2,178	0	2,178	
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:	190,321	0	190,321	
NET INCOME:	28,088	82,337	110,425	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,103,043	8,849,937	11,952,980	24
Total (Acct. 216):	3,103,043	8,849,937	11,952,980	
Balance Transferred from Income (433):				
Derived	28,088	82,337	110,425	25
Total (Acct. 433):	28,088	82,337	110,425	
Miscellaneous Credits to Surplus (434):				
TO ADJUST NET CONTRIBUTED PLANT	(31,258)	31,258	0	26
Total (Acct. 434):	(31,258)	31,258	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	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,099,873	8,963,532	12,063,405	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,658,375	0	0	0	1,658,375	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,658,375	0	0	0	1,658,375	

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	368,166	0	368,166	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	368	0	368	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	368,534	0	368,534	

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	8.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	21,752,156	20,824,206	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,180,924	4,677,443	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,571,232	16,146,763	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	287,222	300,056	8
Sinking Funds (125)	28,719		9
Depreciation Fund (126)	475,000		10
Other Special Funds (128)	480,769	982,422	11
Total Other Property and Investments	1,271,710	1,282,478	
CURRENT AND ACCRUED ASSETS			
Cash (131)	510,127	922,903	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)	1,465,339	1,380,664	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	333,375	315,034	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	780,059	772,323	20
Plant Materials and Operating Supplies (154)	37,808	33,432	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
Total Current and Accrued Assets	3,126,708	3,424,356	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,218	14,200	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	14,218	14,200	
Total Assets and Other Debits	20,983,868	20,867,797	

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)	2,806,630	2,806,630	35
Appropriated Earned Surplus (215)	852,982	852,982	36
Unappropriated Earned Surplus (216)	12,063,405	11,952,980	37
Total Proprietary Capital	15,723,017	15,612,592	
LONG-TERM DEBT			
Bonds (221)	4,285,920	4,230,859	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	4,285,920	4,230,859	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	20,147	17,995	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	10,000	10,000	44
Taxes Accrued (236)	1,522	1,286	45
Interest Accrued (237)	27,407	22,666	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	23,067	19,616	48
Total Current and Accrued Liabilities	82,143	71,563	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	892,788	952,783	51
Total Deferred Credits	892,788	952,783	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	20,983,868	20,867,797	

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	20,824,206	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)	10,606,798	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,145,358	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
Total Utility Plant	21,752,156	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,999,098	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,181,826	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	5,180,924	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	16,571,232	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,687,559				2,687,559	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	288,772				288,772	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	53,087				53,087	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	341,859	0	0	0	341,859	16
Debits during year						17
Book cost of plant retired	30,320				30,320	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	30,320	0	0	0	30,320	25
Balance end of year (111.1)	2,999,098	0	0	0	2,999,098	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)	1,989,883				1,989,883	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	191,943				191,943	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	191,943	0	0	0	191,943	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	2,181,826	0	0	0	2,181,826	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	37,808	33,432	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	37,808	33,432	

**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)				
2005 MRB REFUNDING ISSUE COST AND DISCOUNT	1,088	428	3,403	1
2006 MRB ISSUANCE COST	722	428	7,382	2
2007 C/P ISSUANCE COST	71	428	680	3
2007 REFINANCING COST	101	428	754	4
2008 C/P ISSUANCE COST	196	428	1,999	5
Total			14,218	
Unamortized premium on debt (251)				
NONE				6
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	2,806,630	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,806,630</u></u>	

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)	
1998 G.O. Bonds	04/14/1998	10/01/2012	4.43%	0	1
2001 MRB	03/15/2001	12/01/2012	4.12%	235,600	2
2002 G.O. BONDS	04/15/2002	10/01/2021	4.03%	45,440	3
2002 G.O. REFUNDING BONDS	08/01/2002	10/01/2019	3.29%	42,794	4
2003 G.O. BONDS	05/01/2003	04/01/2023	4.30%	15,000	5
2004 G.O. BONDS	04/01/2004	10/01/2024	3.86%	44,150	6
2005 MRB REFUNDING	03/15/2005	12/01/2015	3.55%	400,330	7
2005 G.O. BONDS	04/01/2005	10/01/2025	4.12%	77,934	8
2006 MRB	04/01/2006	12/01/2027	4.74%	2,727,490	9
2007 REFUNDING BONDS	01/05/2007	10/01/2021	3.97%	84,041	10
2007 G.O. BONDS	04/02/2007	10/01/2026	4.12%	105,641	11
2008 G.O. BONDS	04/02/2008	04/02/2027	3.40%	330,000	12
2008 REFUNDING BONDS	10/01/2008	10/01/2027	3.50%	177,500	13
Total Bonds (Account 221):				4,285,920	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,286	1
Accruals:		
Charged water department expense	310,298	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	310,298	
Taxes paid during year:		
County, state and local taxes	282,242	6
Social Security taxes	26,287	7
PSC Remainder Assessment	1,533	8
Other (explain):		
NONE		9
Total payments and other debits	310,062	
Balance end of year	1,522	

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 GO BONDS	165	645	645	165	1
2004 GO BONDS	428	1,652	1,662	418	2
1998 GO Bonds	3,225	9,209	12,434	0	3
2001 MRB	1,297	14,855	15,260	892	4
2002 G.O. BONDS	576	2,184	2,260	500	5
2002 GO REFUNDING BONDS	469	1,820	1,840	449	6
2005 G.O. BONDS	844	3,209	3,240	813	7
2005 MRB REFUNDING	1,454	16,962	17,098	1,318	8
2007 REFUNDING BONDS	870	3,407	3,411	866	9
2006 MRB	10,101	119,034	119,059	10,076	10
2008 REFUNDING BONDS		1,358	0	1,358	11
2008 G.O. BONDS		9,448	0	9,448	12
2007 G.O. BONDS	3,237	4,360	6,493	1,104	13
Subtotal	22,666	188,143	183,402	27,407	
Advances from Municipality (223)					
NONE	0			0	14
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
	0			0	15
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	16
Subtotal	0	0	0	0	
Total	22,666	188,143	183,402	27,407	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	287,222	2
Total (Acct. 124):	287,222	
Sinking Funds (125):		
REDEMPTION FUND	28,719	3
Total (Acct. 125):	28,719	
Depreciation Fund (126):		
SPECIAL DEPRECIATION FUND	475,000	4
Total (Acct. 126):	475,000	
Other Special Funds (128):		
RESERVE FUND	480,769	5
Total (Acct. 128):	480,769	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	323,617	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
OTHER	9,758	11
Total (Acct. 142):	333,375	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER	274,888	* 15
DUE FROM CAPITAL PROJECTS	505,171	* 16
Total (Acct. 145):	780,059	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	854,974	24
DEFERRED REVENUE	5,505	25
ACCRUED EMPLOYEE BENEFITS	32,309	26
Total (Acct. 253):	892,788	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

See line descriptions on schedule.

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)	10,277,604	0	0	0	10,277,604	1
Materials and Supplies	35,620	0	0	0	35,620	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,843,328	0	0	0	2,843,328	4
Customer Advances for Construction					0	5
Regulatory Liability	883,473	0	0	0	883,473	6
NONE					0	7
Average Net Rate Base	6,586,423	0	0	0	6,586,423	
Net Operating Income	68,676	0	0	0	68,676	8
Net Operating Income as a percent of						
Average Net Rate Base	1.04%	N/A	N/A	N/A	1.04%	

**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	911,972	0	0	0	911,972	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	56,998	0	0	0	56,998	3
Other (specify):						
NONE					0	4
Balance End of Year	854,974	0	0	0	854,974	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

Debt in the amount of \$507,500 was issued to finance water projects.

*

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)	1,587,367	1,587,687	1
Total Sales of Water	1,587,367	1,587,687	
Other Operating Revenues			
Forfeited Discounts (470)	9,515	8,864	2
Rents from Water Property (472)	0	8,035	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	61,493	119,351	5
Total Other Operating Revenues	71,008	136,250	
Total Operating Revenues	1,658,375	1,723,937	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	54,423	48,333	6
Pumping Expenses (620-633)	185,903	165,309	7
Water Treatment Expenses (640-652)	120,833	99,478	8
Transmission and Distribution Expenses (660-678)	316,287	238,075	9
Customer Accounts Expenses (901-906)	28,623	33,402	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	284,796	261,433	12
Total Operation and Maintenance Expenses	990,865	846,030	
Other Operating Expenses			
Depreciation Expense (403)	288,772	237,644	13
Amortization Expense (404-407)		0	14
Taxes (408)	310,062	266,045	15
Total Other Operating Expenses	598,834	503,689	
Total Operating Expenses	1,589,699	1,349,719	
NET OPERATING INCOME	68,676	374,218	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	5,649	457,201	893,389	5
Commercial (461.2)	484	241,089	302,175	6
Industrial (461.3)	7	3,448	4,174	7
Public Authority (461.4)	36	37,744	42,150	8
Total Metered Sales to General Customers (461)	6,176	739,482	1,241,888	
Private Fire Protection Service (462)	85		20,902	9
Public Fire Protection Service (463)	1		314,594	10
Other Water Sales (465)		0		11
Sales for Resale (466)	1	5,863	9,983	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,263	745,345	1,587,367	

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)	
CITY OF LA CROSSE	NORTH KINNEY COULEE	5,863	9,983	1
Total		5,863	9,983	

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)	314,594	3
NONE		4
Total Public Fire Protection Service (463)	314,594	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	9,515	6
Other (specify):		
Total Forfeited Discounts (470)	9,515	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
SPRINKLER METER CHARGES	6,657	9
TRANSFER FEES	7,945	10
MISCELLANEOUS	5,052	11
Return on net investment in meters charged to sewer department	41,839	12
Other (specify):		
Total Other Water Revenues (474)	61,493	

OTHER OPERATING REVENUES (WATER)

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.

See line descriptions on schedule.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	50,752	46,295	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)	3,671	2,038	12
Total Source of Supply Expenses	54,423	48,333	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	150,577	129,579	* 16
Pumping Labor and Expenses (624)	33,719	30,231	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	340	1,567	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	1,267	3,932	24
Total Pumping Expenses	185,903	165,309	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	43,184	44,482	26
Operation Labor and Expenses (642)	35,172	28,496	27
Miscellaneous Expenses (643)	38,828	23,237	* 28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	1,917	2,554	31
Maintenance of Water Treatment Equipment (652)	1,732	709	32
Total Water Treatment Expenses	120,833	99,478	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	178,278	145,070	* 33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	50,952	41,599	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	4,529	12,787	42
Maintenance of Transmission and Distribution Mains (673)	34,696	14,250	* 43
Maintenance of Services (675)	11,383	4,482	44
Maintenance of Meters (676)	5,112	7,149	45
Maintenance of Hydrants (677)	29,288	11,235	* 46
Maintenance of Miscellaneous Plant (678)	2,049	1,503	47
Total Transmission and Distribution Expenses	316,287	238,075	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	1,965	7,790	49
Customer Records and Collection Expenses (903)	19,461	18,751	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	7,197	6,861	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	28,623	33,402	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	49,187	46,723	55
Office Supplies and Expenses (921)	5,907	6,845	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	27,225	11,716	* 58
Property Insurance (924)	11,038	10,314	59
Injuries and Damages (925)	16,800	21,819	60
Employee Pensions and Benefits (926)	147,562	131,609	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	22,555	19,272	64
Rents (931)		0	65
Maintenance of General Plant (932)	4,522	13,135	66
Total Administrative and General Expenses	284,796	261,433	
Total Operation and Maintenance Expenses	990,865	846,030	

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

Increase in account 623 - Fuel or Power Purchased for Pumping - due to to the replacement of 2 well pumps with larger models. Went from a 100hp to a 300 hp pump.

Increase in account 643 - MIscellaneous Expenses - due to scale replacement expense.

Increase in account 660 - Operation Supervision and Engineering - due to additional staff in water department.

Increase in account 673 - Maintenance of Transmission and Distribution Mains - due to unidirectional flushing.

Increase in account 677 - Maintenance of Hydrants - due to backup repairs because of obsolete hydrant parts.

Increase in account 923 - Outside Serviced Employed - due to code red and script logic expense.

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		297,021	254,781	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,779	13,508	2
Net property tax equivalent		282,242	241,273	
Social Security		26,287	23,208	3
PSC Remainder Assessment		1,533	1,564	4
Other (specify): NONE			0	5
Total tax expense		310,062	266,045	

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			La Crosse	La Crosse			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170010	0.170010			3
County tax rate	mills		3.866870	3.866870			4
Local tax rate	mills		6.015980	6.015980			5
School tax rate	mills		7.609860	10.480750			6
Voc. school tax rate	mills		1.937700	1.937700			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		19.600420	22.471310			10
Less: state credit	mills		1.421460	1.421460			11
Net tax rate	mills		18.178960	21.049850			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.015980	6.015980			14
Combined School Tax Rate	mills		9.547560	12.418450			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		15.563540	18.434430			17
Total Tax Rate	mills		19.600420	22.471310			18
Ratio of Local and School Tax to Total	dec.		0.794041	0.820354			19
Total tax net of state credit	mills		18.178960	21.049850			20
Net Local and School Tax Rate	mills		14.434842	17.268330			21
Utility Plant, Jan. 1	\$	20,824,206	20,151,665	672,541			22
Materials & Supplies	\$	33,432	33,432	0			23
Subtotal	\$	20,857,638	20,185,097	672,541			24
Less: Plant Outside Limits	\$	376,599	376,599	0			25
Taxable Assets	\$	20,481,039	19,808,498	672,541			26
Assessment Ratio	dec.		0.998236	0.998236			27
Assessed Value	\$	20,444,910	19,773,556	671,355			28
Net Local & School Rate	mills		14.434842	17.268330			29
Tax Equiv. Computed for Current Year	\$	297,021	285,428	11,593			30
Tax Equivalent per 1994 PSC Report	\$	195,839					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	297,021					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	791				791	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)	1,594,277	57,926			1,652,203	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,595,068	57,926	0	0	1,652,994	
PUMPING PLANT						
Land and Land Rights (320)	35,000				35,000	11
Structures and Improvements (321)	905,525	14,576			920,101	12
Other Power Production Equipment (323)	45,529				45,529	13
Electric Pumping Equipment (325)	682,887	28,283			711,170	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,439				3,439	16
Total Pumping Plant	1,672,380	42,859	0	0	1,715,239	
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)	56,205	3,735			59,940	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	56,205	3,735	0	0	59,940	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	72,086				72,086	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,391,663				1,391,663	24
Transmission and Distribution Mains (343)	2,276,218	111,982	17,478		2,370,722	25
Services (345)	216,275	29,668	10,175		235,768	26
Meters (346)	1,868,003	125,273			1,993,276	27
Hydrants (348)	231,041	23,608	2,667		251,982	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	9,980				9,980	29
Total Transmission and Distribution Plant	6,065,266	290,531	30,320	0	6,325,477	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	17,810				17,810	32
Computer Equipment (391.1)	130,155	12,856			143,011	33
Transportation Equipment (392)	163,108	9,379			172,487	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	109,951	10,688			120,639	36
Laboratory Equipment (395)	7,164	1,795			8,959	37
Power Operated Equipment (396)	50,481				50,481	38
Communication Equipment (397)	10,981				10,981	39
SCADA Equipment (397.1)	69,842	258,938			328,780	* 40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	559,492	293,656	0	0	853,148	
Total utility plant in service directly assignable	9,948,411	688,707	30,320	0	10,606,798	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	9,948,411	688,707	30,320	0	10,606,798	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Increase in account 397.1 - SCADA Equipment - due to new system installed in March 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	236,869				236,869	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	236,869	0	0	0	236,869	
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)	505,503				505,503	24
Transmission and Distribution Mains (343)	7,115,880	168,080			7,283,960	25
Services (345)	1,917,359	82,200			1,999,559	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	1,095,467	24,000			1,119,467	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	10,634,209	274,280	0	0	10,908,489	
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	10,871,078	274,280	0	0	11,145,358	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,871,078	274,280	0	0	11,145,358	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	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)	124,310	2.90%	47,074	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	124,310		47,074	
PUMPING PLANT				
Structures and Improvements (321)	113,136	3.20%	29,210	7
Other Power Production Equipment (323)	15,023	4.40%	2,003	8
Electric Pumping Equipment (325)	416,599	4.40%	30,670	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	3,377	4.40%		11
Total Pumping Plant	548,135		61,883	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	36,963	6.00%	3,484	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	36,963		3,484	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	397,472	1.90%	26,442	17
Transmission and Distribution Mains (343)	318,184	1.30%	30,205	18
Services (345)	56,431	2.90%	6,703	19
Meters (346)	761,863	5.50%	106,184	20
Hydrants (348)	53,411	2.20%	5,312	21
Other Transmission and Distribution Plant (349)	751	5.00%	499	22
Total Transmission and Distribution Plant	1,588,112		175,345	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	17,992	5.80%		* 24
Computer Equipment (391.1)	74,801	26.70%	6,263	25
Transportation Equipment (392)	125,266	13.30%	22,319	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	48,444	5.80%	6,687	28
Laboratory Equipment (395)	5,995	5.80%	468	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					171,384	4
316					0	5
317					0	6
	0	0	0	0	171,384	
321					142,346	7
323					17,026	8
325					447,269	9
326					0	10
328					3,377	11
	0	0	0	0	610,018	
331					0	12
332					40,447	13
333					0	14
334					0	15
	0	0	0	0	40,447	
341					0	16
342					423,914	17
343	17,478				330,911	18
345	10,175				52,959	19
346					868,047	20
348	2,667				56,056	21
349					1,250	22
	30,320	0	0	0	1,733,137	
390					0	23
391					17,992 *	24
391.1					81,064	25
392					147,585	26
393					0	27
394					55,131	28
395					6,463	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	50,481	7.50%		30
Communication Equipment (397)	10,413	15.00%		31
SCADA Equipment (397.1)	56,647	9.20%	18,336	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	390,039		54,073	
Total accum. prov. directly assignable	2,687,559		341,859	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 2,687,559		 341,859	

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					50,481	30
397					10,413	31
397.1					74,983	32
398					0	33
	0	0	0	0	444,112	
	30,320	0	0	0	2,999,098	
					0	34
	30,320	0	0	0	2,999,098	

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

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

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Beginning balance on accumulated depreciation was greater than plant in service for office furniture (391). No additional depreciation was taken in current year. Utility schedules show the asset is fully depreciated.

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	117,347	3.20%	7,580	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	117,347		7,580	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	146,410	1.90%	9,605	17
Transmission and Distribution Mains (343)	956,643	1.30%	93,599	18
Services (345)	530,154	2.90%	56,795	19
Meters (346)	0	0.00%	0	20
Hydrants (348)	239,329	2.20%	24,364	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,872,536		184,363	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					124,927	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	124,927	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					156,015	17
343					1,050,242	18
345					586,949	19
346					0	20
348					263,693	21
349					0	22
	0	0	0	0	2,056,899	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,989,883		191,943	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,989,883		191,943	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	2,181,826	
					0	34
	0	0	0	0	2,181,826	

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			47,306	47,306	1
February			45,946	45,946	2
March			49,741	49,741	3
April			49,643	49,643	4
May			67,183	67,183	5
June			84,892	84,892	6
July			99,062	99,062	7
August			125,335	125,335	8
September			92,567	92,567	9
October			58,336	58,336	10
November			44,830	44,830	11
December			46,271	46,271	12
Total annual pumpage	0	0	811,112	811,112	

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):	811,112	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	811,112	3
Less: Gallons (000's) sold:	745,345	4
Gallons (000's) entering distribution system but not sold:	65,767	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	29,317	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	3,298	10
Subtotal Estimated Usage:	32,615	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	33,152	17
Subtotal of Estimated Losses:	33,152	18
Percentage of water entering distribution system sold:	92%	19
Percentage of unaccounted for water:	4%	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.)	5,413	22
Date of maximum: 07/18/2008		23
Cause of maximum: Dry weather.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,291	25
Date of minimum: 02/15/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,311,120	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	16,660	35
Outside municipality?	40	36

WATER LOSS AND OTHER STATISTICS

Water Loss and Other Statistics (Page W-14)

General footnotes

Prior year KWH used was higher due to a change in meter and used wrong multiplier for the new meter. Prior year KWH was overstated. Current year amount is correct for KWH used.

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)	
504 VILAS STREET	10	160	26	3,600,000	Yes	1
504 MONICA LANE	7	160	26	3,441,600	Yes	2
840 11TH AVE SOUTH	9	160	26	3,960,000	Yes	3
OAK AVE N & GROVE ST	8	170	26	2,980,800	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	#1	#10	#2	1
Location	FAIRWAY & GRAND VIEW BLVD	VILAS ST	3041 EAST MAIN STREET	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	PACO	US	AURORA	5
Year Installed	1986	2007	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	2,500	1,000	8
Pump Motor or Standby Engine Mfr	PACO	US	SPECTRUM 100	9
Year Installed	1986	2007	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	120	300	120	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3	#7	#8	15
Location	1867 BEAR PAW PLACE	MONICA LN	OAK AVE & GROVE ST	16
Purpose	B	P	P	17
Destination	D	D	D	18
Pump Manufacturer	US	US	US	19
Year Installed	2000	1972	2004	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,500	2,390	2,070	22
Pump Motor or Standby Engine Mfr	KOHLER	GE	US	23
Year Installed	2000	2002	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	170	250	250	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	#9			1
Location	840 11TH AVE SOUTH			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	US			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	2,750			8
Pump Motor or Standby Engine Mfr	US			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	300			13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1966	1979	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	146	139	146	6
Total capacity in gallons (actual)	600,000	600,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1996	1998		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1	119		6
Total capacity in gallons (actual)	225,000	1,100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	3,557		300		3,257	1
A	D	4.000	418				418	2
M	D	4.000	8,043		1,935		6,108	3
A	D	6.000	4,125	3,401			7,526	4
M	D	6.000	230,127				230,127	5
M	D	8.000	90,715	1,699			92,414	6
M	D	10.000	32,447				32,447	7
M	D	12.000	119,118	2,073			121,191	8
M	D	16.000	12,508				12,508	9
Total Within Municipality			501,058	7,173	2,235	0	505,996	
M	D	6.000	664				664	10
M	D	12.000	8,435				8,435	11
M	D	16.000	5,900				5,900	12
Total Outside of Municipality			14,999	0	0	0	14,999	
Total Utility			516,057	7,173	2,235	0	520,995	

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.

Water mains of 7,173 were financed by developer contributions and municipality.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,868	3	40		1,831		1
M	1.000	3,177	116	1		3,292	203	2
M	1.250	70				70	6	3
M	1.500	239				239	37	4
M	2.000	116	1			117	12	5
M	3.000	1				1		6
M	4.000	45				45	18	7
M	6.000	76				76	4	8
M	8.000	28	1			29		9
M	10.000	3				3		10
M	12.000	2				2		11
Total Utility		5,625	121	41	0	5,705	280	

WATER SERVICES

Water Services (Page W-20)

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

The new services were financed by developer contributions and municipality.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.625	4,926	0		103	5,029	169	*	1
0.750	666	68			734	0		2
1.000	428	14			442	15		3
1.250	0				0	0		4
1.500	93				93	23		5
2.000	95			(1)	94	22	*	6
3.000	20	1		1	22	5		7
4.000	13	1			14	4		8
Total:	6,241	84	0	103	6,428	238		

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	4,801	147	2	3	3	73	5,029	*	1
0.750	656	44	0	1	4	29	734		2
1.000	252	161	5	11	0	13	442		3
1.250	0	0	0	0	0	0	0		4
1.500	5	78	0	6	0	4	93		5
2.000	1	70	0	17	0	6	94	*	6
3.000	0	8	0	5	4	5	22		7
4.000	1	8	0	4	0	1	14		8
Total:	5,716	516	7	47	11	131	6,428		

METERS

Meters (Page W-21)

Explain all reported adjustments.

Prior year count was inaccurate.

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

Meters 1" or smaller are rotated on a seven year program.

If 2-inch or greater meters are reported as residential, please explain.

The 4" residential meter is a wealthy customer who has a mini golf course, sprinkler system, and an indoor pool.

The 2" residential meter is a sprinkling meter for a large house and grounds.

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

Yes.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	34				34	1
Within Municipality	904	15	4		915	2
Total Fire Hydrants	938	15	4	0	949	
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:	1,035
Number of distribution system valves end of year:	1,300
Number of distribution valves operated during year:	664