



3015 (02-05-09)

ANNUAL REPORT

OF

Name: OWEN MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 67
OWEN, WI 54460-0067

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

I TERRI ERNST of
(Person responsible for accounts)
Owen Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/01/2008
(Date)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OWEN MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 67
OWEN, WI 54460-0067

When was utility organized? 6/1/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS TERRI E. ERNST

Title: CLERK-TREASURER

Office Address:

219 PINE STREET
P.O. BOX 67
OWEN, WI 54460-0067

Telephone: (715) 229 - 2404

Fax Number: (715) 229 - 4030

Email Address: owenclerk@dwave.net

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

Name: MR ADAM WALDERA

Title: MANAGER

Office Address: HAWKINS ASH BAPTIE

101 W 29TH STREET
P.O. BOX 840
MARSHFIELD, WI 54449

Telephone: (715) 384 - 1978

Fax Number:

Email Address: awaldera@habco.com

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

Name: TIM SWIGGUM

Title: MAYOR

Office Address:

P.O. BOX 67
OWEN, WI 54460

Telephone: (715) 229 - 2404

Fax Number: (715) 229 - 4030

Email Address:

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

YES

Date of most recent audit report: 10/8/2008

Period covered by most recent audit: 2007

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR GARY SMITH

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

P.O. BOX 67
OWEN, WI 54460-0067

Telephone: (715) 229 - 4612

Fax Number: (715) 229 - 9862

Email Address: owengarage@dwave.net

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

- MR STEPHEN HEGGEMEIER, ALDERPERSON
- MR MELVYN LORENCE, ALDERPERSON
- MR TOM NELSON, ALDERPERSON
- MR MIKE RIIHINEN, ALDERPERSON
- MR BERNIE SHELTON, ALDERPERSON
- MR TIM SWIGGUM, MAYOR
- MR DAN TOLZMANN, ALDERPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

To the City Council
City of Owen

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

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin
April 1, 2009

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	459,508	470,098	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	207,941	275,388	2
Depreciation Expense (403)	62,832	62,014	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	71,711	71,867	5
Total Operating Expenses	342,484	409,269	
Net Operating Income	117,024	60,829	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	117,024	60,829	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,584	100	10
Miscellaneous Nonoperating Income (421)	80,794	525	11
Total Other Income	83,378	625	
Total Income	200,402	61,454	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,094)	(4,094)	12
Other Income Deductions (426)	22,885	22,884	13
Total Miscellaneous Income Deductions	18,791	18,790	
Income Before Interest Charges	181,611	42,664	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	78,268	79,549	14
Amortization of Debt Discount and Expense (428)	0	0	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	78,268	79,549	
Net Income	103,343	(36,885)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,050,674	1,087,559	20
Balance Transferred from Income (433)	103,343	(36,885)	21
Miscellaneous Credits to Surplus (434)	6,835	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,160,852	1,050,674	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	459,508	0	459,508	1
Total (Acct. 400):	459,508	0	459,508	
Operation and Maintenance Expense (401-402):				
Derived	207,941	0	207,941	2
Total (Acct. 401-402):	207,941	0	207,941	
Depreciation Expense (403):				
Derived	62,832	0	62,832	3
Total (Acct. 403):	62,832	0	62,832	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	71,711	0	71,711	5
Total (Acct. 408):	71,711	0	71,711	
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:	117,024	0	117,024	
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 INCOME	2,584		2,584	11
Total (Acct. 419):	2,584	0	2,584	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		80,794	80,794	12
NONE			0	13
Total (Acct. 421):	0	80,794	80,794	
TOTAL OTHER INCOME:	2,584	80,794	83,378	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(4,094)	0	(4,094)	14
NONE			0	15
Total (Acct. 425):	(4,094)	0	(4,094)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	22,885	22,885	16
NONE			0	17
Total (Acct. 426):	0	22,885	22,885	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(4,094)	22,885	18,791	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	78,268	0	78,268	18
Total (Acct. 427):	78,268	0	78,268	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
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:	78,268	0	78,268	
NET INCOME:	45,434	57,909	103,343	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	88,747	961,927	1,050,674	24
Total (Acct. 216):	88,747	961,927	1,050,674	
Balance Transferred from Income (433):				
Derived	45,434	57,909	103,343	25
Total (Acct. 433):	45,434	57,909	103,343	
Miscellaneous Credits to Surplus (434):				
PRIOR PERIOD ADJUSTMENT MATERIALS AND SUPPLIES, NSF C	6,835		6,835	* 26
Total (Acct. 434):	6,835	0	6,835	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	141,016	1,019,836	1,160,852	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

This amount represents a "Prior Period Adjustment" to record beginning of year inventory balance.

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	459,508	0	0	0	459,508	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	459,508	0	0	0	459,508	

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	1.0	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)	3,577,318	3,488,082	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	867,805	781,262	2
Net Utility Plant	2,709,513	2,706,820	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,770	1,770	6
Sinking Funds (125)	0	75,615	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	87,663		9
Total Other Property and Investments	89,433	77,385	
CURRENT AND ACCRUED ASSETS			
Cash (131)	454,425	2,306	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	68,537	68,483	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	281,419	18
Plant Materials and Operating Supplies (154)	6,825	0	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	529,787	352,208	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	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	0	0	
Total Assets and Other Debits	3,328,733	3,136,413	

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)	213,611	213,611	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,160,852	1,050,674	35
Total Proprietary Capital	1,374,463	1,264,285	
LONG-TERM DEBT			
Bonds (221)	1,717,549	1,746,694	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,717,549	1,746,694	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	830	43,228	40
Payables to Municipality (233)	158,002	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	6,441	6,664	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	10,276	10,276	46
Total Current and Accrued Liabilities	175,549	60,168	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	61,172	65,266	49
Total Deferred Credits	61,172	65,266	
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	3,328,733	3,136,413	

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	3,488,082	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)	2,414,294	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,160,403	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	2,621				6
Construction Work in Progress (107)					7
Total Utility Plant	3,577,318	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)	645,918	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	221,887	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	867,805	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,709,513	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)	582,260				582,260	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	62,832				62,832	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,476				1,476	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	64,308	0	0	0	64,308	16
Debits during year						17
Book cost of plant retired	650				650	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	650	0	0	0	650	25
Balance end of year (111.1)	645,918	0	0	0	645,918	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)	199,002				199,002	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	22,885				22,885	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	22,885	0	0	0	22,885	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)	221,887	0	0	0	221,887	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)	6,825	0
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	6,825	0

**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)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	213,611	1
Changes during year (explain):		2
Balance end of year	213,611	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MORTGAGE REVENUE BONDS	12/20/2001	12/01/2041	4.50%	1,717,549	1
Total Bonds (Account 221):				<u>1,717,549</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	71,711	2
Charged electric department expense		3
Charged sewer department expense	526	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>72,237</u>	
Taxes paid during year:		
County, state and local taxes	69,277	6
Social Security taxes	2,562	7
PSC Remainder Assessment	398	8
Other (explain):		
NONE		9
Total payments and other debits	<u>72,237</u>	
Balance end of year	<u><u>0</u></u>	

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)					
12/20/01 WATER SYSTEM MORTGAGE REVENUE BONDS	6,664	78,268	78,491	6,441	1
Subtotal	6,664	78,268	78,491	6,441	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,664	78,268	78,491	6,441	

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 ASSESSEMENTS	1,770	2
Total (Acct. 124):	1,770	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESTRICTED CASH & INVESTMENTS	87,663	5
Total (Acct. 128):	87,663	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	68,537	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	68,537	
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):		
NONE	0	15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	158,002	* 22
Total (Acct. 233):	158,002	
Other Deferred Credits (253):		
Regulatory Liability	61,172	23
NONE		24
Total (Acct. 253):	61,172	

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 \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 233 represents a combination of expenses owed to the general fund (property tax equivalent), revenue due from the General fund (hydrant rental), expenses paid for sewer and related revenue (joint meter costs, return on meter investment).

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)	2,369,676	0	0	0	2,369,676	1
Materials and Supplies	3,412	0	0	0	3,412	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	614,089	0	0	0	614,089	4
Customer Advances for Construction					0	5
Regulatory Liability	63,219	0	0	0	63,219	6
NONE					0	7
Average Net Rate Base	1,695,780	0	0	0	1,695,780	
Net Operating Income	117,024	0	0	0	117,024	8
Net Operating Income as a percent of						
Average Net Rate Base	6.90%	N/A	N/A	N/A	6.90%	

**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	65,266	0	0	0	65,266	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,094	0	0	0	4,094	3
Other (specify):						
NONE					0	4
Balance End of Year	61,172	0	0	0	61,172	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

North Industrial Park

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	455,598	461,854	1
Total Sales of Water	455,598	461,854	
Other Operating Revenues			
Forfeited Discounts (470)	981	916	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	2,929	7,328	5
Total Other Operating Revenues	3,910	8,244	
Total Operating Revenues	459,508	470,098	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	179,716	247,278	6
General Operating Expenses (680-691)	28,225	28,110	7
Total Operation and Maintenance Expenses	207,941	275,388	
Other Operating Expenses			
Depreciation Expense (403)	62,832	62,014	8
Amortization Expense (404-407)			9
Taxes (408)	71,711	71,867	10
Total Other Operating Expenses	134,543	133,881	
Total Operating Expenses	342,484	409,269	
NET OPERATING INCOME	117,024	60,829	

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)	374	11,990	144,144	5
Commercial (461.2)	56	4,333	44,182	6
Industrial (461.3)	6	19,106	96,734	7
Public Authority (461.4)	8	1,080	11,549	8
Total Metered Sales to General Customers (461)	444	36,509	296,609	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		158,989	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	445	36,509	455,598	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	158,989	3
NONE		4
Total Public Fire Protection Service (463)	158,989	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	981	6
Other (specify):		
Total Forfeited Discounts (470)	981	
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):		
OTHER REVENUE	1,858	9
Return on net investment in meters charged to sewer department	1,071	10
Other (specify):		
Total Other Water Revenues (474)	2,929	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	27,493	35,109	1
Purchased Water (610)	107,330	163,382	* 2
Fuel or Power Purchased for Pumping (620)	19,145	16,701	3
Chemicals (630)	4,440	13,378	* 4
Supplies and Expenses (640)	5,233	13,338	* 5
Repairs of Water Plant (650)	12,139	2,098	* 6
Transportation Expenses (660)	3,936	3,272	7
Total Plant Operation and Maintenance Expenses	179,716	247,278	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	6,006	5,962	8
Office Supplies and Expenses (681)	3,578	2,659	9
Outside Services Employed (682)	8,177	4,595	* 10
Insurance Expense (684)	1,956	1,678	11
Employees Pensions and Benefits (686)	8,497	13,028	* 12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	11	188	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	28,225	28,110	
Total Operation and Maintenance Expenses	207,941	275,388	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 650-Repairs: City experienced a number of maintenance and repair projects in 2008. Prior year was considerably less.

Account 682-Outside services: Performed additional sampling and testing of water in 2008.

Account 686-benefits: Share of water wages decreased leading to a decrease in related benefits. Also decrease in overall insurance costs.

Account 610-Purchased water: City obtained more water from own pumping sources and relied less on outside sources.

Account 630-chemicals: Tends to go in cycles. More purchase in prior year, but used in current year.

Account 640-supplies: Fewer minor projects and repairs in current year led to less purchases of supplies.

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		69,280	69,795	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		526	531	2
Net property tax equivalent		68,754	69,264	
Social Security		2,562	2,164	3
PSC Remainder Assessment		395	439	4
Other (specify): NONE			0	5
Total tax expense		71,711	71,867	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.176740				3
County tax rate	mills		6.760650				4
Local tax rate	mills		7.778860				5
School tax rate	mills		7.322520				6
Voc. school tax rate	mills		1.647780				7
Other tax rate - Local	mills		4.426860				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.113410				10
Less: state credit	mills		1.278340				11
Net tax rate	mills		26.835070				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.778860				14
Combined School Tax Rate	mills		8.970300				15
Other Tax Rate - Local	mills		4.426860				16
Total Local & School Tax	mills		21.176020				17
Total Tax Rate	mills		28.113410				18
Ratio of Local and School Tax to Total	dec.		0.753236				19
Total tax net of state credit	mills		26.835070				20
Net Local and School Tax Rate	mills		20.213129				21
Utility Plant, Jan. 1	\$	3,488,082	3,488,082				22
Materials & Supplies	\$	6,836	6,836				23
Subtotal	\$	3,494,918	3,494,918				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,494,918	3,494,918				26
Assessment Ratio	dec.		0.980700				27
Assessed Value	\$	3,427,466	3,427,466				28
Net Local & School Rate	mills		20.213129				29
Tax Equiv. Computed for Current Year	\$	69,280	69,280				30
Tax Equivalent per 1994 PSC Report	\$	16,829					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	69,280					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

Inventory was recorded as a prior period adjustment since it has not been recorded in prior years.

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Tax rate is for the City's Inland Lake District.

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)	19,193				19,193	4
Structures and Improvements (311)	363,949				363,949	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	92,034				92,034	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	475,176	0	0	0	475,176	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	185,776				185,776	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	45,073				45,073	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	230,849	0	0	0	230,849	
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)	14,331				14,331	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	14,331	0	0	0	14,331	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	38,513				38,513	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	223,458				223,458	24
Transmission and Distribution Mains (343)	820,213	70,250			890,463	25
Services (345)	51,637	800	100		52,337	26
Meters (346)	53,050	1,232	50		54,232	27
Hydrants (348)	110,777	9,744	500		120,021	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,297,648	82,026	650	0	1,379,024	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	613				613	32
Computer Equipment (391.1)	6,023				6,023	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)	300,418	7,860			308,278	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	307,054	7,860	0	0	314,914	
Total utility plant in service directly assignable	2,325,058	89,886	650	0	2,414,294	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,325,058	89,886	650	0	2,414,294	

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)	13,177				13,177	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	22,060				22,060	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	35,237	0	0	0	35,237	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	161,654				161,654	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	11,424				11,424	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	173,078	0	0	0	173,078	
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)	327,195				327,195	24
Transmission and Distribution Mains (343)	569,374				569,374	25
Services (345)	19,658				19,658	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)	0				0	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	916,227	0	0	0	916,227	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)	35,861				35,861	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	35,861	0	0	0	35,861	
Total utility plant in service directly assignable	1,160,403	0	0	0	1,160,403	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,160,403	0	0	0	1,160,403	

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	3,304		1,485	4,789	1
February	3,098		1,392	4,490	2
March	3,207		1,247	4,454	3
April	3,228		1,451	4,679	4
May	3,098		1,458	4,556	5
June	3,250		1,529	4,779	6
July	3,590		1,466	5,056	7
August	3,598		1,469	5,067	8
September	3,233		1,386	4,619	9
October	3,051		1,716	4,767	10
November	2,993		1,281	4,274	11
December	3,207		1,375	4,582	12
Total annual pumpage	38,857	0	17,255	56,112	

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):	56,112	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	56,112	3
Less: Gallons (000's) sold:	36,509	4
Gallons (000's) entering distribution system but not sold:	19,603	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	5,012	7
Gallons (000's) used for fire protection:	10,000	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	78	10
Subtotal Estimated Usage:	15,090	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	312	13
Gallons (000's) lost due to service leaks or breaks:	374	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	3,827	17
Subtotal of Estimated Losses:	4,513	18
Percentage of water entering distribution system sold:	65%	19
Percentage of unaccounted for water:	7%	20
If more than 25%, indicate causes:		21
There was a main break behind Family Foods, 127,000 water loss. Utility customer with leak resulted in 230,400 water loss using calculations to the best of our ability. The utility customer with bad reader resulted in 16,380 water loss. 373,780 total loss		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	221	28
Date of maximum: 02/10/2008		29
Cause of maximum: Water break behind family foods		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	87	33
Date of minimum: 11/28/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	168,310	35
If water is purchased:		36
Vendor Name: VILLAGE OF WITHEE		37
Point of Delivery: OWEN BOOSTER STATION		38
What percentage of purchased water is surface water? 30%		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	1	41
Population served (estimate the number of individuals served):		42
Inside municipality?	918	43
Outside municipality?	2	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HARRINGTON (TEST WELL)	9	50	24	720,000	No	1
HIGHWAY X	14	600	6	79,200	Yes	2
INDUSTRIAL AVENUE	3	49	6	22,000	Yes	3
LEHNEN STREET	7	55	6	30,000	Yes	4
NORTH ROAD	2	45	12	15,000	Yes	5
SOUTH ALTENBURG	13	300	8	45,000	Yes	6
WEST MELBINGER	6	210	24	13,000	Yes	7

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	#13	#14	#2	1
Location	SOUTH ALTENBURG	HIGHWAY "X"	NORTH ROAD	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	FRANKLIN	AERMOTOR PUMPS, INC.	FRANKLIN	5
Year Installed	2005	2001	2000	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	55	35	25	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	MYERS	9
Year Installed	2005	2001	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	3	3	1	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#3	#6	#7	15
Location	INDUSTRIAL AVENUE	WEST MELBINGER	LEHNEN STREET	16
Purpose	P	P	P	17
Destination	D	R	R	18
Pump Manufacturer	FRANKLIN	FRANKLIN	FRANKLIN	19
Year Installed	2000	2002	1999	20
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	30	25	20	22
Pump Motor or Standby Engine Mfr	MYERS	MYERS	MYERS	23
Year Installed	2000	2000	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	1	2	1	26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1907	2000		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	20	167		6
Total capacity in gallons (actual)	100,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	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.)	0.6998	0.3000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		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	2.500	65				65	1
M	D	4.000	3,207				3,207	2
M	D	6.000	33,203	274			33,477	* 3
M	D	8.000	14,382	1,518			15,900	* 4
M	D	10.000	6,525				6,525	5
M	D	12.000	2,460				2,460	6
P	D	14.000	425				425	7
Total Within Municipality			60,267	1,792	0	0	62,059	
M	D	8.000	150				150	8
Total Outside of Municipality			150	0	0	0	150	
Total Utility			60,417	1,792	0	0	62,209	

WATER MAINS

Water Mains (Page W-19)

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

Additions were financed through a combination of ways: issuance of debt, contributions from customers/municipality, and through normal operations.

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	432				432	1	1
M	1.000	31	3	1		33	11 *	2
M	1.500	2				2		3
M	2.000	6				6		4
M	4.000	1				1		5
M	6.000	1				1		6
Total Utility		473	3	1	0	475	12	

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.
Services added were financed through normal project (debt, normal operations, etc.)

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	410	12	1		421	50	*	1
0.750	10			(1)	9	3	*	2
1.000	31	6		(4)	33	7	*	3
1.500	5				5	2	*	4
2.000	12			(4)	8	1	*	5
3.000	5			1	6	1	*	6
4.000	3			(1)	2	1	*	7
Total:	476	18	1	(9)	484	65		

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	359	40	2	6	0	14	421	*	1
0.750	3	1	0	0	0	5	9	*	2
1.000	9	14	2	1	0	7	33	*	3
1.500	0	5	0	0	0	0	5	*	4
2.000	1	4	1	0	0	2	8	*	5
3.000	0	0	2	1	0	3	6	*	6
4.000	0	0	0	1	0	1	2	*	7
Total:	372	64	7	9	0	32	484		

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments were made by City to properly reflect the number of meters in operation and stock.

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

City cycles testing of meters to maintain a overall testing of all meters within a 10 year period. City replaces meters when necessary.

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

Meter is on either a trailer park as a master meter which is billed to the park owner and all individual meters have been removed.

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	1				1	1
Within Municipality	83	3	1		85	2
Total Fire Hydrants	84	3	1	0	86	
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: 80 *

Number of distribution system valves end of year:

Number of distribution valves operated during year: