



3013 (02-05-09)

ANNUAL REPORT

OF

Name: PLATTEVILLE WATER & SEWER UTILITY

Principal Office: 75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLATTEVILLE WATER & SEWER UTILITY

Utility Address: 75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

When was utility organized? 12/31/1897

Report any change in name:

Effective Date:

Utility Web Site: www.platteville.org

Utility employee in charge of correspondence concerning this report:

Name: KATHLEEN A MARTIN

Title: UTILITY OFFICE MANAGER

Office Address:

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 225

Fax Number: (608) 348 - 7812

Email Address: MARTINK@PLATTEVILLE.ORG

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

Name: MR KRIS WRIGHT

Title: PRESIDENT

Office Address:

910 SIEMERS ST.
PLATTEVILLE, WI 53818

Telephone: (608) 348 - 7607

Fax Number:

Email Address: wrightk@uwplatt.edu

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: AL BREY

Title: CPA

Office Address: JOHNSON BLOCK & CO. INC.

229 HIGH ST.
MINERAL POINT, WI 53565-1209

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: abrey@johnsonblock.com

Date of most recent audit report: 9/15/2008

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DAVID BERNER

Title: CITY MANAGER

Office Address:

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 222

Fax Number: (608) 348 - 6098

Email Address: bernerd@platteville.org

Name: MR HOWARD B. CROFOOT

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 240

Fax Number: (608) 348 - 4154

Email Address: crofooth@platteville.org

Name: MR IRVIN LUPEE

Title: UTILITY SUPERINTENDENT

Office Address:

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818

Telephone: (608) 348 - 9741 EXT 248

Fax Number: (608) 348 - 7812

Email Address: pwwtp248@centurytel.net

Name of utility commission/committee: Platteville Water & Sewer Commission

Names of members of utility commission/committee:

- MR KENNETH KILIAN, SECRETARY
 - MR PETER NEMMETZ
 - MR ROBERT STAUFFACHER
 - MR ED WHITE
 - MR KRIS WRIGHT, PRESIDENT
 - MR KEVIN WUNDERLIN
-

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? YES

Date of Ordinance: 9/27/1983

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:

IDENTIFICATION AND OWNERSHIP

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)	3,267,013	2,735,606	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,728,664	1,706,883	2
Depreciation Expense (403)	434,953	468,078	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	267,438	239,548	5
Total Operating Expenses	2,431,055	2,414,509	
Net Operating Income	835,958	321,097	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	835,958	321,097	
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)	109,847	144,889	10
Miscellaneous Nonoperating Income (421)	960,870	1,379,787	11
Total Other Income	1,070,717	1,524,676	
Total Income	1,906,675	1,845,773	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(143,947)	(143,947)	12
Other Income Deductions (426)	211,739	198,395	13
Total Miscellaneous Income Deductions	67,792	54,448	
Income Before Interest Charges	1,838,883	1,791,325	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	212,849	43,487	14
Amortization of Debt Discount and Expense (428)	30,519	5,242	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	73,866	110,859	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	317,234	159,588	
Net Income	1,521,649	1,631,737	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,228,530	10,596,793	20
Balance Transferred from Income (433)	1,521,649	1,631,737	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)	13,750,179	12,228,530	

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	3,267,013	0	3,267,013	1
Total (Acct. 400):	3,267,013	0	3,267,013	
Operation and Maintenance Expense (401-402):				
Derived	1,728,664	0	1,728,664	2
Total (Acct. 401-402):	1,728,664	0	1,728,664	
Depreciation Expense (403):				
Derived	434,953	0	434,953	3
Total (Acct. 403):	434,953	0	434,953	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	267,438	0	267,438	5
Total (Acct. 408):	267,438	0	267,438	
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:	835,958	0	835,958	
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):				
EARNED FROM WATER OPERATING ACCT. & DEPRECIATION	24,909	0	24,909	11
EARNED FROM SEWER OPER., REPLACEMENT FUND & DEPREC	84,938		84,938	12
Total (Acct. 419):	109,847	0	109,847	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		350,062	350,062	13
Contributed Plant - Sewer		610,007	610,007	14

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
INTEREST SUBSIDY (WWTP PHOSPHOROUS REMOVAL)		801	801	15
Total (Acct. 421):	0	960,870	960,870	
TOTAL OTHER INCOME:	109,847	960,870	1,070,717	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(143,947)	0	(143,947)	16
NONE			0	17
Total (Acct. 425):	(143,947)	0	(143,947)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	73,165	73,165	18
Depreciation Expense on Contributed Plant - Sewer	0	138,574	138,574	19
NONE			0	20
Total (Acct. 426):	0	211,739	211,739	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(143,947)	211,739	67,792	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	212,849	0	212,849	21
Total (Acct. 427):	212,849	0	212,849	
Amortization of Debt Discount and Expense (428):				
LOAN EXPENSE	30,519		30,519	22
Total (Acct. 428):	30,519	0	30,519	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	73,866	0	73,866	24
Total (Acct. 430):	73,866	0	73,866	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	317,234	0	317,234	
NET INCOME:	772,518	749,131	1,521,649	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,162,369	8,066,161	12,228,530	27
Total (Acct. 216):	4,162,369	8,066,161	12,228,530	

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				
Balance Transferred from Income (433):				
Derived	772,518	749,131	1,521,649	28
Total (Acct. 433):	772,518	749,131	1,521,649	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,934,887	8,815,292	13,750,179	

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	1,567,997	0	1,699,016	0	3,267,013	1
Less: interdepartmental sales	570		641	0	1,211	2
Less: interdepartmental rents	3,600	0		0	3,600	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	15,982				15,982	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	33		33		66	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,547,812	0	1,698,342	0	3,246,154	

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	354,282	0	354,282	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	338,167	0	338,167	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	27,056	0	27,056	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	2,529	0	2,529	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	722,034	0	722,034	

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	7.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	32,870,188	28,205,144	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	10,196,218	10,072,453	2
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	22,673,970	18,132,691	
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)	202	202	8
Sinking Funds (125)	5,288	823	9
Depreciation Fund (126)	1,474,239	1,913,994	10
Other Special Funds (128)	962,253	1,017,140	11
Total Other Property and Investments	2,441,982	2,932,159	
CURRENT AND ACCRUED ASSETS			
Cash (131)	380,808	106,105	12
Special Deposits (134)	0		13
Working Funds (135)	325	325	14
Temporary Cash Investments (136)	793,776	774,547	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	712,537	411,114	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	2,854	5,398	20
Plant Materials and Operating Supplies (154)	23,662	30,866	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)		0	26
Accrued Utility Revenues (173)		0	27
Miscellaneous Current and Accrued Assets (174)		0	28
Total Current and Accrued Assets	1,913,962	1,328,355	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	66,493	69,999	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)	115,998	177,824	34
Total Deferred Debits	182,491	247,823	
Total Assets and Other Debits	27,212,405	22,641,028	

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)	2,328,927	2,328,927	35
Appropriated Earned Surplus (215)		0	36
Unappropriated Earned Surplus (216)	13,750,179	12,228,530	37
Total Proprietary Capital	16,079,106	14,557,457	
LONG-TERM DEBT			
Bonds (221)	4,330,000	3,120,000	38
Advances from Municipality (223)	1,601,597	1,971,264	39
Other Long-Term Debt (224)	2,264,019	0	40
Total Long-Term Debt	8,195,616	5,091,264	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	307,124	175,591	42
Payables to Municipality (233)	0	59,859	43
Customer Deposits (235)		0	44
Taxes Accrued (236)	202,854	178,779	45
Interest Accrued (237)	64,624	60,104	46
Tax Collections Payable (241)		0	47
Miscellaneous Current and Accrued Liabilities (242)	755	23,220	48
Total Current and Accrued Liabilities	575,357	497,553	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)		0	50
Other Deferred Credits (253)	2,362,326	2,494,754	51
Total Deferred Credits	2,362,326	2,494,754	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	52
Injuries and Damages Reserve (262)		0	53
Pensions and Benefits Reserve (263)		0	54
Miscellaneous Operating Reserves (265)		0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	27,212,405	22,641,028	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	11,322,931	16,882,213	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,692,719	11,444,892	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,330,585	8,198,985	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)	200,533	2,474			8
Total Utility Plant	13,223,837	19,646,351	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)	2,597,230	3,846,193	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	901,994	2,850,801	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	3,499,224	6,696,994	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	9,724,613	12,949,357	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,503,106	4,028,291			6,531,397	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	159,573	275,380			434,953	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	23,481	(23,481)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
TRADE-IN ALLOWANCE FOR BACKHOE	36,300	36,300			72,600	12
					0	13
					0	14
					0	15
Total credits	219,354	288,199	0	0	507,553	16
Debits during year						17
Book cost of plant retired	125,230	470,297			595,527	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	125,230	470,297	0	0	595,527	25
Balance end of year (111.1)	2,597,230	3,846,193	0	0	6,443,423	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	828,829	2,712,227			3,541,056	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	73,165	138,574			211,739	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	73,165	138,574	0	0	211,739	16
Debits during year						17
Book cost of plant retired	0	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)	901,994	2,850,801	0	0	3,752,795	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	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)	18,905	24,730	2
Sewer utility (154)	4,757	6,136	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	23,662	30,866	

**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)				
1999 GENERAL OBLIGATION PROMISSORY NOTE	4,004	428	21,022	1
2001 GENERAL OBLIGATION PROMISSORY NOTE	56	428	100	2
2003 GENERAL OBLIGATION PROMISSORY NOTE	1,629	428	7,331	3
2006 GENERAL OBLIGATION PROMISSORY NOTE	2,288	428	16,018	4
2007 REVENUE BOND	10,030	428	7,522	5
2008 CLEAN WATER FUND	2,240	428	2,760	6
2008 REVENUE BOND	10,272	428	11,740	7
Total			66,493	
Unamortized premium on debt (251)				
NONE				8
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,328,927	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,328,927</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)	
2007 REVENUE BOND ANTICIPATION NOTE	09/17/2007	09/01/2009	4.74%	1,160,000	1
2008 REVENUE BOND ANTICIPATION NOTE	05/15/2008	09/01/2009	3.90%	3,170,000	2
Total Bonds (Account 221):				4,330,000	

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)					
2002 GENERAL OBLIGATION NOTE	01/18/2002	03/15/2021	6.75%	120,613	1
2001 GENERAL OBLIGATION NOTE	10/15/2001	12/01/2010	3.75%	19,399	2
1999 GENERAL OBLIGATION NOTE - REFINANCE	04/01/1999	12/01/2014	4.50%	325,099	3
2002 GENERAL OBLIGATION NOTE	09/27/2002	09/27/2012	3.59%	129,694	4
2003 GENERAL OBLIGATION NOTE	07/01/2003	12/01/2012	2.44%	381,027	5
2006 G.O. PROMISSORY NOTE SERIES 2006B	10/16/2006	12/01/2015	3.99%	600,000	6
1999 PUBLIC LANDS LOAN	03/15/1999	03/15/2009	5.75%	25,765	7
Total for Account 223				1,601,597	
Other Long-Term Debt (224)					
2008 CLEAN WATER FUND LOAN PROGRAM	12/10/2008	05/01/2028	2.33%	2,264,019	8
Total for Account 224				2,264,019	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		9
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	178,779	1
Accruals:		
Charged water department expense	227,793	2
Charged electric department expense		3
Charged sewer department expense	39,485	4
Other (explain):		
NONE		5
Total Accruals and other credits	267,278	
Taxes paid during year:		
County, state and local taxes	178,779	6
Social Security taxes	62,119	7
PSC Remainder Assessment	2,305	8
Other (explain):		
NONE		9
Total payments and other debits	243,203	
Balance end of year	202,854	

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)					
2008 REVENUE BOND ANTICIPATION NOTE		77,612	36,402	41,210	1
2007 REVENUE BOND ANTICIPATION NOTE	43,487	131,780	168,556	6,711	2
Subtotal	43,487	209,392	204,958	47,921	
Advances from Municipality (223)					
2001 GENERAL OBLIGATION NOTE	100	1,165	1,196	69	3
1998 PUBLIC LANDS LOAN	820	216	1,036	0	4
2002 GENERAL OBLIGATION NOTE	1,333	5,087	5,334	1,086	5
1999 GENERAL OBLIGATION NOTE - NEW	168	1,843	2,011	0	6
1999 GENERAL OBLIGATION	2,288	1,775	2,890	1,173	7
1999 PUBLIC LANDS LOAN	1,384	16,433	16,603	1,214	8
2002 GENERAL OBLIGATION NOTE - PRIOR SERVICE	7,276	8,846	9,191	6,931	9
2003 GENERAL OBLIGATION NOTE	1,021	12,043	12,251	813	10
2006 G.O. PROMISSORY NOTE SERIES 2006B	2,227	26,458	26,725	1,960	11
Subtotal	16,617	73,866	77,237	13,246	
Other Long-Term Debt (224)					
2008 CLEAN WATER FUND LOAN	0	3,457		3,457	12
Subtotal	0	3,457	0	3,457	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	60,104	286,715	282,195	64,624	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	202	2
Total (Acct. 124):	202	
Sinking Funds (125):		
WATER/SEWER REDEMPTION FUND HOLDING	5,288	3
Total (Acct. 125):	5,288	
Depreciation Fund (126):		
WATER/SEWER	1,474,239	4
Total (Acct. 126):	1,474,239	
Other Special Funds (128):		
SEWER REPLACEMENT FUND	962,253	5
Total (Acct. 128):	962,253	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	231,843	8
Electric		9
Sewer (Regulated)	480,694	10
Other (specify):		
NONE		11
Total (Acct. 142):	712,537	
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):		
WATER/SEWER TAX ROLL ITEMS	2,854	15
Total (Acct. 145):	2,854	
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):		
FURNACE STREET WATER TOWER PAINTING (PSC LETTER 10/31/07)	68,143	* 21
WATER/SEWER WI RETIREMENT FUND SYSTEM (PSC LETTER 12/30/02)	47,855	* 22
Total (Acct. 186):	115,998	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,159,214	24
SEWER - ACCUMULATED VACATION, SICK LEAVE - VESTED PORTION	127,008	25
WATER - ACCUMULATED VACATION, SICK LEAVE - VESTED PORTION	76,104	26
Total (Acct. 253):	2,362,326	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

WATER/SEWER WI RETIREMENT FUND SYSTEM (PSC AUTHORIZATION LETTER 12.30.02)

FURNACE STREET WATER TOWER PAINTING (PSC AUTHORIZATION LETTER 10.31.07)

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)	7,915,536	0	10,329,501	0	18,245,037	1
Materials and Supplies	21,817	0	5,446	0	27,263	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,550,168	0	3,937,242	0	6,487,410	4
Customer Advances for Construction					0	5
Regulatory Liability	431,310	0	1,799,877	0	2,231,187	6
NONE					0	7
Average Net Rate Base	4,955,875	0	4,597,828	0	9,553,703	
Net Operating Income	311,591	0	524,367	0	835,958	8
Net Operating Income as a percent of						
Average Net Rate Base	6.29%	N/A	11.40%	N/A	8.75%	

**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	445,223	0	1,857,938	0	2,303,161	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	27,826	0	116,121	0	143,947	3
Other (specify):						
NONE					0	4
Balance End of Year	417,397	0	1,741,817	0	2,159,214	

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.

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)	1,468,500	1,421,896	1
Total Sales of Water	1,468,500	1,421,896	
Other Operating Revenues			
Forfeited Discounts (470)	5,839	3,754	2
Rents from Water Property (472)	50,372	50,099	3
Interdepartmental Rents (473)	3,600	3,600	4
Other Water Revenues (474)	39,686	24,545	5
Total Other Operating Revenues	99,497	81,998	
Total Operating Revenues	1,567,997	1,503,894	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	209,290	218,339	7
Water Treatment Expenses (640-652)	90,945	90,965	8
Transmission and Distribution Expenses (660-678)	213,883	178,607	9
Customer Accounts Expenses (901-906)	57,963	64,540	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	296,799	277,206	12
Total Operation and Maintenance Expenses	868,880	829,657	
Other Operating Expenses			
Depreciation Expense (403)	159,573	174,064	13
Amortization Expense (404-407)		0	14
Taxes (408)	227,953	203,942	15
Total Other Operating Expenses	387,526	378,006	
Total Operating Expenses	1,256,406	1,207,663	
NET OPERATING INCOME	311,591	296,231	

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)	2,875	128,110	542,522	5
Commercial (461.2)	360	75,423	241,063	6
Industrial (461.3)	3	18,188	36,824	7
Public Authority (461.4)	56	53,120	140,758	8
Total Metered Sales to General Customers (461)	3,294	274,841	961,167	
Private Fire Protection Service (462)	35		65,386	9
Public Fire Protection Service (463)	1		441,377	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	1	14	570	13
Total Sales of Water	3,331	274,855	1,468,500	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	210	1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	441,167	3
NONE		4
Total Public Fire Protection Service (463)	441,377	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	5,839	6
Other (specify):		
Total Forfeited Discounts (470)	5,839	
Rents from Water Property (472):		
LEASES FOR ANTENNAS PLACED ON WATER TOWERS	50,372	7
Total Rents from Water Property (472)	50,372	
Interdepartmental Rents (473):		
SEWER PORTION OF RENT FOR MAINTENANCE SHOP	3,600	8
Total Interdepartmental Rents (473)	3,600	
Other Water Revenues (474):		
MISC. FEES (RECONNECTION FEES, METER FEES, ETC.)	8,595	9
LAWN METER SERVICE FEES	15,109	10
Return on net investment in meters charged to sewer department	15,982	11
Other (specify):		
Total Other Water Revenues (474)	39,686	

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.

IN 2008 OUR DEPARTMENT PURCHASED A NEW RADIO READ SYSTEM WHICH INCREASED COST TO THE SEWER DEPARTMENT.

LAWN METER SERVICE FEES - ARE FEES FOR AN EXTRA METER THAT ONLY MEASURES OUTSIDE WATER USAGE. THE FEE IS \$2 PER METER.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	11,469	12,491	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	95,750	87,523	* 16
Pumping Labor and Expenses (624)	62,800	74,894	* 17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	21,930	25,168	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	7,320	7,103	21
Maintenance of Structures and Improvements (631)	6,492	8,181	22
Maintenance of Power Production Equipment (632)	1,725	786	23
Maintenance of Pumping Equipment (633)	1,804	2,193	24
Total Pumping Expenses	209,290	218,339	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	7,320	7,103	25
Chemicals (641)	36,906	36,169	26
Operation Labor and Expenses (642)	30,595	28,999	27
Miscellaneous Expenses (643)	1,149	3,116	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	7,320	7,102	30
Maintenance of Structures and Improvements (651)	6,128	7,277	31
Maintenance of Water Treatment Equipment (652)	1,527	1,199	32
Total Water Treatment Expenses	90,945	90,965	

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)	7,320	7,102	33
Storage Facilities Expenses (661)	289	75	34
Transmission and Distribution Lines Expenses (662)	440	6	35
Meter Expenses (663)	8,793	13,020	36
Customer Installations Expenses (664)	63	0	37
Miscellaneous Expenses (665)	43,172	26,065	* 38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	7,320	7,102	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	47,016	46,027	42
Maintenance of Transmission and Distribution Mains (673)	60,325	43,956	* 43
Maintenance of Services (675)	12,095	13,266	44
Maintenance of Meters (676)	11,320	7,750	45
Maintenance of Hydrants (677)	15,449	14,182	46
Maintenance of Miscellaneous Plant (678)	281	56	47
Total Transmission and Distribution Expenses	213,883	178,607	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	7,320	7,103	48
Meter Reading Expenses (902)	6,088	12,797	49
Customer Records and Collection Expenses (903)	44,522	44,632	50
Uncollectible Accounts (904)	33	8	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	57,963	64,540	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	86,762	79,829	55
Office Supplies and Expenses (921)	8,469	10,113	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	2,440	1,132	58
Property Insurance (924)	9,818	11,891	59
Injuries and Damages (925)	14,710	13,343	60
Employee Pensions and Benefits (926)	168,456	151,260	61
Regulatory Commission Expenses (928)		6,484	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)	2,707	1,360	64
Rents (931)	1,080	1,080	65
Maintenance of General Plant (932)	2,357	714	66
Total Administrative and General Expenses	296,799	277,206	
Total Operation and Maintenance Expenses	868,880	829,657	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Account #623 is more this year due to increase in electric and gas billings.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct. #665 has more expense due to implementing Cross Connection program.

Acct. #624 has less due to less overtime hours worked, supervisor reduction in pay.

Acct. #673 has more expense due to increase in water main breaks, which usually was overtime pay and repair cost for the main break.

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		202,854	178,779	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,589	5,974	2
Net property tax equivalent		194,265	172,805	
Social Security		32,535	29,635	3
PSC Remainder Assessment		1,153	1,502	4
Other (specify): NONE		0	0	5
Total tax expense		227,953	203,942	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225072				3
County tax rate	mills		4.856748				4
Local tax rate	mills		9.598176				5
School tax rate	mills		13.563109				6
Voc. school tax rate	mills		2.506814				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.749919				10
Less: state credit	mills		1.895733				11
Net tax rate	mills		28.854186				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.598176				14
Combined School Tax Rate	mills		16.069923				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.668099				17
Total Tax Rate	mills		30.749919				18
Ratio of Local and School Tax to Total	dec.		0.834737				19
Total tax net of state credit	mills		28.854186				20
Net Local and School Tax Rate	mills		24.085660				21
Utility Plant, Jan. 1	\$	11,322,931	11,322,931				22
Materials & Supplies	\$	24,730	24,730				23
Subtotal	\$	11,347,661	11,347,661				24
Less: Plant Outside Limits	\$	181,950	181,950				25
Taxable Assets	\$	11,165,711	11,165,711				26
Assessment Ratio	dec.		0.754289				27
Assessed Value	\$	8,422,173	8,422,173				28
Net Local & School Rate	mills		24.085660				29
Tax Equiv. Computed for Current Year	\$	202,854	202,854				30
Tax Equivalent per 1994 PSC Report	\$	144,545					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	202,854					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)	583				583	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	8,395				8,395	3
Total Intangible Plant	8,978	0	0	0	8,978	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	902	221			1,123	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)	160,267				160,267	8
Supply Mains (316)	26,795				26,795	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	187,964	221	0	0	188,185	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	161,044	21,212	4,983		177,273	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	398,036				398,036	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	13,005		9,167		3,838	16
Total Pumping Plant	572,085	21,212	14,150	0	579,147	
WATER TREATMENT PLANT						
Land and Land Rights (330)	2,085				2,085	17
Structures and Improvements (331)	95,326	21,212	4,983		111,555	18
Sand or Other Media Filtration Equipment (332)	32,711		3,682		29,029	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	130,122	21,212	8,665	0	142,669	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	17,230				17,230	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	477,768				477,768	24
Transmission and Distribution Mains (343)	3,641,734	757,474	22,241		4,376,967	25
Services (345)	485,215	109,328	1,519		593,024	26
Meters (346)	572,061	566,274	2,705		1,135,630	27
Hydrants (348)	311,274	136,598	4,377		443,495	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)	0				0	29
Total Transmission and Distribution Plant	5,505,282	1,569,674	30,842	0	7,044,114	
GENERAL PLANT						
Land and Land Rights (389)	150				150	30
Structures and Improvements (390)	33,977				33,977	31
Office Furniture and Equipment (391)	36,728	9,713			46,441	32
Computer Equipment (391.1)	67,785	2,998			70,783	33
Transportation Equipment (392)	183,758				183,758	34
Stores Equipment (393)	32				32	35
Tools, Shop and Garage Equipment (394)	8,643				8,643	36
Laboratory Equipment (395)	7,051				7,051	37
Power Operated Equipment (396)	173,949	45,050	71,573		147,426	38
Communication Equipment (397)	4,304				4,304	39
SCADA Equipment (397.1)	174,536				174,536	40
Miscellaneous Equipment (398)	43,009	9,516			52,525	41
Total General Plant	733,922	67,277	71,573	0	729,626	
Total utility plant in service directly assignable	7,138,353	1,679,596	125,230	0	8,692,719	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	7,138,353	1,679,596	125,230	0	8,692,719	

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)	105,153				105,153	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	110,687				110,687	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	215,840	0	0	0	215,840	
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)	337,597				337,597	24
Transmission and Distribution Mains (343)	2,567,858	248,883			2,816,741	25
Services (345)	557,879	49,681			607,560	26
Meters (346)	16,000				16,000	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)	291,111	45,736			336,847	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,770,445	344,300	0	0	4,114,745	
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	3,986,285	344,300	0	0	4,330,585	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,986,285	344,300	0	0	4,330,585	

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)	105,987	2.90%	4,648	4
Supply Mains (316)	6,794	1.80%	482	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	112,781		5,130	
PUMPING PLANT				
Structures and Improvements (321)	113,747	3.20%	5,413	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	295,042	4.40%	17,514	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	13,004	4.40%		11
Total Pumping Plant	421,793		22,927	
WATER TREATMENT PLANT				
Structures and Improvements (331)	95,326	3.20%		12
Sand or Other Media Filtration Equipment (332)	17,544	6.00%	1,852	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	112,870		1,852	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	197,528	1.90%	9,078	17
Transmission and Distribution Mains (343)	600,747	1.30%	52,122	18
Services (345)	158,317	2.90%	15,634	19
Meters (346)	339,951	5.50%	46,962	20
Hydrants (348)	84,987	2.20%	8,302	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,381,530		132,098	
GENERAL PLANT				
Structures and Improvements (390)	15,241	2.90%	985	23
Office Furniture and Equipment (391)	36,738	5.80%		24
Computer Equipment (391.1)	67,784	2.67%	302	25
Transportation Equipment (392)	137,923	1.33%	23,624	26
Stores Equipment (393)	32	5.80%		27
Tools, Shop and Garage Equipment (394)	7,991	5.80%	501	28
Laboratory Equipment (395)	726	5.80%	409	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					110,635	4
316					7,276	5
317					0	6
	0	0	0	0	117,911	
321	4,983				114,177	7
323					0	8
325					312,556	9
326					0	10
328	9,167				3,837	11
	14,150	0	0	0	430,570	
331	4,983				90,343	12
332	3,682				15,714	13
333					0	14
334					0	15
	8,665	0	0	0	106,057	
341					0	16
342					206,606	17
343	22,241				630,628	18
345	1,519				172,432	19
346	2,705				384,208	20
348	4,377				88,912	21
349					0	22
	30,842	0	0	0	1,482,786	
390					16,226	23
391					36,738	24
391.1					68,086	25
392					161,547	26
393					32	27
394					8,492	28
395					1,135	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)	84,792	7.50%	12,052	30
Communication Equipment (397)	1,886	15.00%	646	31
SCADA Equipment (397.1)	99,769	9.20%	16,057	32
Miscellaneous Equipment (398)	21,250	5.80%	2,770	33
Total General Plant	<u>474,132</u>		<u>57,346</u>	
Total accum. prov. directly assignable	<u>2,503,106</u>		<u>219,353</u>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 <u><u>2,503,106</u></u>		 <u><u>219,353</u></u>	

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	71,573				25,271	30
397					2,532	31
397.1					115,826	32
398					24,020	33
	71,573	0	0	0	459,905	
	125,230	0	0	0	2,597,229	
					0	34
	125,230	0	0	0	2,597,229	

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)	73,607	3.20%	3,365	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	98,511	4.40%	4,870	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	172,118		8,235	
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)	143,477	1.90%	6,414	17
Transmission and Distribution Mains (343)	316,116	1.30%	34,038	18
Services (345)	148,708	2.90%	16,852	19
Meters (346)	3,960	5.50%	880	20
Hydrants (348)	44,450	2.20%	6,746	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	656,711		64,930	
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					76,972	7
323					0	8
325					103,381	9
326					0	10
328					0	11
	0	0	0	0	180,353	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					149,891	17
343					350,154	18
345					165,560	19
346					4,840	20
348					51,196	21
349					0	22
	0	0	0	0	721,641	
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	828,829		73,165	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	828,829		73,165	

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	901,994	
					0	34
	0	0	0	0	901,994	

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			26,589	26,589	1
February			28,218	28,218	2
March			29,313	29,313	3
April			29,943	29,943	4
May			31,754	31,754	5
June			34,262	34,262	6
July			31,634	31,634	7
August			25,067	25,067	8
September			27,457	27,457	9
October			26,584	26,584	10
November			23,871	23,871	11
December			23,687	23,687	12
Total annual pumpage	0	0	338,379	338,379	

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):	338,379	1
Less: Gallons (000's) used in the treatment process:	3,276	2
Subtotal: Gallons (000's) entering distribution system:	335,103	3
Less: Gallons (000's) sold:	274,855	4
Gallons (000's) entering distribution system but not sold:	60,248	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,500	7
Gallons (000's) used for fire protection:	300	8
Gallons (000's) used to prevent freezing of distribution system:	250	9
Gallons (000's) used for other system uses:	275	10
Subtotal Estimated Usage:	4,325	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,947	13
Gallons (000's) lost due to service leaks or breaks:	700	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	119	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	10	16
Gallons (000's) not accounted for:	52,147	17
Subtotal of Estimated Losses:	55,923	18
Percentage of water entering distribution system sold:	82%	19
Percentage of unaccounted for water:	15%	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.)	1,360	22
Date of maximum: 06/01/2008		23
Cause of maximum: WATER MAIN BREAK		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	561	25
Date of minimum: 12/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,040,250	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:	18	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	10,575	35
Outside municipality?	140	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 1909 - VALLEY ROAD	No. 2	1,000	8	18,000	Yes	* 1
WELL - 1932 - VALLEY ROAD	No. 3	927	12	418,644	Yes	* 2
WELL - 1968 - CAMP STREET	No. 4	966	12	490,422	Yes	* 3

SOURCES OF WATER SUPPLY - GROUND WATERS

Sources of Water Supply - Ground Waters (Page W-15)

General footnotes

CORRECTED WATER USAGE PER DAY TO ACTUAL PUMPED AND WELL #2 IS AN 8" INSTEAD OF A 9".

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 4-A	WELL #3	1
Location	VALLEY ROAD	CAMP STREET	VALLEY ROAD	2
Purpose	P	P	P	3
Destination	R	D	R	4
Pump Manufacturer	FRANKLIN	FAIRBANKS	WORTHINGTON	5
Year Installed	1999	1968	1936	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	825	950	900	8
Pump Motor or Standby Engine Mfr	J-LINE	G.E.	G.E.	10
Year Installed	1999	1968	1936	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	200	125	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				24
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	FURNACE STREET	INDUSTRY PARK	VALLEY ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3 4
Year constructed	1950	1993	1988	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	208	183	50	9 10
Total capacity in gallons (actual)	500,000	400,000	500,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000	2.0000	2.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

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	4.000	33,732		3,433		30,299	1
P	D	4.000	54	60			114	* 2
M	D	6.000	58,652		2,657		55,995	3
P	D	6.000	14,219	334			14,553	* 4
M	D	8.000	37,848		2,315		35,533	5
P	D	8.000	35,725	8,553			44,278	* 6
M	D	10.000	22,373				22,373	7
M	S	10.000	690				690	8
M	T	10.000	4,380				4,380	9
P	D	10.000	9,100	2,730			11,830	* 10
M	D	12.000	25,151				25,151	11
P	D	12.000	29,366	4,210			33,576	12
P	T	12.000	11,703				11,703	13
P	S	16.000	36				36	14
Total Within Municipality			283,029	15,887	8,405	0	290,511	
P	D	10.000	4,398				4,398	15
Total Outside of Municipality			4,398	0	0	0	4,398	
Total Utility			287,427	15,887	8,405	0	294,909	

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.

60' - 4" WATER MAIN WAS FOR 2008 CONSTRUCTION/REPLACEMENT OF MAIN AND FINANCED BY THE UTILITY.

334' - 6" WATER MAIN WAS FOR 2008 CONSTRUCTION/REPLACEMENT OF MAIN AND FINANCED BY THE UTILITY.

5511' - 8" WATER MAIN WAS FOR 2008 CONSTRUCTION/REPLACEMENT OF MAINS AND FINANCED BY THE UTILITY.

3042' - 8" WATER MAIN WAS FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR FOX RIDGE #1 AND KEYSTONE.

255' - 10" WATER MAIN WAS FOR 2008 CONSTRUCTION/REPLACEMENT OF MAINS AND FINANCED BY THE UTILITY.

175' - 10" WATER MAIN WAS FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR NORTH SIDE DR.

870' - 12" WATER MAIN WAS FOR 2008 CONSTRUCTION/REPLACEMENT OF MAINS AND FINANCED BY THE UTILITY.

3340' - 12" WATER MAIN WAS FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR FOX RIDGE #1.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	773		11		762		* 1
M	0.750	1,669		18		1,651		* 2
M	1.000	425	77			502	47	* 3
M	1.250	20				20		4
M	1.500	14	1			15		* 5
M	2.000	40	8	17		31		* 6
M	4.000	28	9			37		* 7
M	6.000	52	18	1		69	6	* 8
M	8.000	35	2			37		* 9
M	12.000	2				2		10
Total Utility		3,058	115	47	0	3,126	53	

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.

11 LEAD WATER SERVICES WERE RETIRED ON ELM STREET AND (11) 1" COPPER WATER SERVICES WERE ADDED.

ELMER STREET - (18) 3/4" COPPER SERVICES WERE RETIRED AND (18) 1" COPPER WATER SERVICES WERE ADDED.

FOX RIDGE SUBDIVISION #1 CONTRIBUTED - (11) 1" COPPER WATER SERVICES AND (6) 6" WATER SERVICES WERE ADDED.

KEYSTONE SUBDIVISION CONTRIBUTED - (37) 1" COPPER WATER SERVICES WERE ADDED.

5TH AVENUE - (1) 1 1/2" AND (1) 6" WATER SERVICE WERE ADDED. (1) 6" WATER SERVICE WAS RETIRED.

UW-PLATTEVILLE PROJECT - (17) 2" COPPER WERE RETIRED AND (8) 2" AND (9) 4" WATER SERVICES WERE ADDED.

MAIN STREET - (11) 6" WATER SERVICES WERE ADDED.

MEANS DRIVE - (2) 8" WATER SERVICES WERE ADDED.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,495	180	188		3,487	0	1
0.750	44	7	3		48	0	2
1.000	69	5	6		68	0	3
1.250	0				0	0	4
1.500	56	2	1		57	8	5
2.000	64	4	4		64	10	6
3.000	41	1	3		39	6	7
4.000	12				12	3	8
Total:	3,781	199	205	0	3,775	27	

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	2,818	225	1	4	0	439	3,487	1
0.750	26	15	0	0	0	7	48	2
1.000	9	38	0	13	0	8	68	3
1.250	0	0	0	0	0	0	0	4
1.500	0	32	2	4	0	19	57	5
2.000	0	44	3	9	1	7	64	6
3.000	0	8	1	25	1	4	39	7
4.000	0	2	0	7	0	3	12	8
Total:	2,853	364	7	62	2	487	3,775	

METERS

Meters (Page W-21)

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

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	7				7	1
Within Municipality	517	42	17		542	2
Total Fire Hydrants	524	42	17	0	549	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	549
Number of distribution system valves end of year:	878
Number of distribution valves operated during year:	439

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,691,570	1,220,374	1
Total Sewage Operating Revenues	1,691,570	1,220,374	
Other Operating Revenues			
Customer Forfeited Discounts (631)	6,094	5,059	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	1,352	6,279	6
Total Other Operating Revenues	7,446	11,338	
Total Operating Revenues	1,699,016	1,231,712	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	368,833	352,852	7
Maintenance Expenses (831-834)	72,580	124,116	8
Customer Accounting & Collection Expenses (840-843)	43,723	49,186	9
Administrative and General Expenses (850-857)	374,648	351,072	10
Total Operation and Maintenance Expenses	859,784	877,226	
Other Operating Expenses			
Depreciation Expense (403)	275,380	294,014	11
Amortization Expense (404)	0	0	12
Taxes (408)	39,485	35,606	13
Total Other Operating Expenses	314,865	329,620	
Total Operating Expenses	1,174,649	1,206,846	
NET OPERATING INCOME	524,367	24,866	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	2,870	126,200	904,817	5
Commercial Revenues (622.2)	360	74,312	370,670	6
Industrial Revenues (622.3)	3	16,933	158,924	7
Revenues from Public Authorities (622.4)	56	53,100	218,627	8
Total Measured Service to General Customers (622)	3,289	270,545	1,653,038	
Service to Other Systems (624)				
Other Sewerage Service (625)	3	744	37,891	10
Interdepartmental Service (626)	1	76	641	11
Total Sewage Operating Revenues	3,293	271,365	1,691,570	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	1
DAIRY (SWISS VALLEY FARMS)	15,223	1,373	428	1	1

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	6,094	2
Other (specify):		
Total Customer Forfeited Discounts (631)	6,094	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISC. FEES (NSF CHECKS, SERVICE FEES, ETC.)	1,352	6
Total Miscellaneous Operating Revenues (635)	1,352	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	226,903	202,016	1
Power and Fuel for Pumping (821)	58,093	57,114	2
Power and Fuel for Aeration Equipment (822)	24,914	23,731	3
Chlorine (823)	836	990	4
Phosphorous Removal Chemicals (824)	19,441	16,692	5
Sludge Conditioning Chemicals (825)	2,014	540	6
Other Chemicals for Sewage Treatment (826)	865	754	7
Other Operating Supplies and Expenses (827)	8,206	31,707	* 8
Transportation Expenses (828)	27,561	19,308	9
Rents (829)		0	10
Total Operation Expenses	368,833	352,852	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	23,041	29,695	11
Maintenance of Collection System Pumping Equipment (832)	4,677	19,484	* 12
Maintenance of Treatment and Disposal Plant Equipment (833)	16,590	20,238	13
Maintenance of General Plant Structures and Equipment (834)	28,272	54,699	* 14
Total Maintenance Expenses	72,580	124,116	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	37,650	36,650	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	6,040	12,533	17
Uncollectible Accounts (843)	33	3	18
Total Customer Accounting & Collection Expenses	43,723	49,186	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	86,925	79,437	19
Office Supplies and Expenses (851)	10,097	10,582	20
Outside Services Employed (852)	2,440	1,101	21
Insurance Expense (853)	34,904	31,531	22
Employees Pensions and Benefits (854)	191,720	183,269	23
Regulatory Commission Expenses (855)	705	4,597	24
Miscellaneous General Expenses (856)	43,177	35,875	25
Rents (857)	4,680	4,680	26
Total Administrative and General Expenses	374,648	351,072	
Total Operation and Maintenance Expenses	859,784	877,226	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page S-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.

ACCT. #827 - WAS MORE IN 2007 DUE TO AMORTIZATION OF SLUDGE DISPOSAL EXPENSE (PSC LETTER 12.18.03) FOR \$24,345.60. 2007 WAS THE LAST YEAR FOR THIS EXPENSE.

ACCT. #832 - REPAIRS TO LIFT STATION #2 PUMP (REBUILT) IN 2007 \$15,047.

ACCT. #834 - REPAIRS TO ROOF IN 2007 - \$12,125.

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		29,743	28,130	1
Local and School Tax Equivalent on Meters Charged by Water Department		8,589	5,974	2
PSC Remainder Assessment		1,153	1,502	3
Other (specify):				
NONE			0	4
Total tax expense		39,485	35,606	

SEWER 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, 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	8,068	2			8,070	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	144,189	206,560	6,898		343,851	* 6
Collecting Mains and Accessories (313)	1,985,387	1,348,179	29,048		3,304,518	* 7
Interceptor Mains and Accessories (314)	138,941				138,941	8
Force Mains (315)	62,792				62,792	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	2,339,377	1,554,741	35,946	0	3,858,172	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	29,821				29,821	12
Receiving Wells (322)	57,537				57,537	13
Electric Pumping Equipment (323)	74,965	13,370	5,000		83,335	* 14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	162,323	13,370	5,000	0	170,693	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	11,671				11,671	17
Structures and Improvements (331)	1,103,054				1,103,054	18
Preliminary Treatment Equipment (332)	1,025,867				1,025,867	19
Primary Treatment Equipment (333)	335,719				335,719	20
Secondary Treatment Equipment (334)	1,262,381		4,750		1,257,631	* 21
Advanced Treatment Equipment (335)	936,087	4,506	2,250		938,343	* 22
Chlorination Equipment (336)	156,866				156,866	23
Sludge Treatment and Disposal Equipment (337)	993,743	1,073,296	371,223		1,695,816	* 24
Plant Site Piping (338)	470,483				470,483	25
Flow Metering and Monitoring Equipment (339)	31,259				31,259	26
Outfall Sewer Pipes (340)	15,865				15,865	27

SEWER 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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	13,844				13,844	28
Total Treatment and Disposal Plant	6,356,839	1,077,802	378,223	0	7,056,418	
GENERAL PLANT						
Land and Land Rights (389)					0	29
Structures and Improvements (390)	30,052				30,052	30
Office Furniture and Equipment (391)	33,182				33,182	31
Computer Equipment (391.1)	65,362		3,412		61,950	32
Transportation Equipment (392)	35,520				35,520	33
Stores Equipment (393)					0	34
Tools, Shop & Garage Equipment (394)	66,069	3,290			69,359	35
Laboratory Equipment (395)	10,846				10,846	36
Power Operated Equipment (396)	110,061	45,050	47,716		107,395	37
Communication Equipment (397)	3,050				3,050	38
SCADA Equipment (397.1)	0	6,825			6,825	39
Miscellaneous Equipment (398)	1,430				1,430	40
Total General Plant	355,572	55,165	51,128	0	359,609	
Total utility plant in service directly assignable	9,214,111	2,701,078	470,297	0	11,444,892	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	9,214,111	2,701,078	470,297	0	11,444,892	

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

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$100,000, please explain.

THE FOLLOWING WERE 2008 CONSTRUCTION/REPLACEMENT PROJECTS: MEANS DRIVE, HOLLMAN, ELM, ELMER, 5TH AVENUE, MAIN ST., NE AND NW INTERCEPTOR.

#337 - THE WWTP PUT INTO OPERATION NEW SLUDGE/CENTRIFUGE DEWATERING EQUIPMENT.

If Retirements for any Accounts exceed \$100,000, please explain.

#337 - THE WWTP PUT INTO OPERATION NEW SLUDGE/CENTRIFUGE DEWATERING EQUIPMENT AND RETIRED EQUIPMENT FROM 1985: ELECTRONIC CONTROL PANEL - DIGESTER, BELT PRESS CONVEYORS AND MOTORS, SLUDGE METERING PUMPS & MOTORS AND MIXERS & MOTORS.

SEWER 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, 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	398,524	55,359			453,883	* 6
Collecting Mains and Accessories (313)	4,057,614	554,317			4,611,931	* 7
Interceptor Mains and Accessories (314)	113,042				113,042	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	4,569,180	609,676	0	0	5,178,856	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installati	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	785,450				785,450	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	229,000				229,000	20
Secondary Treatment Equipment (334)	810,000				810,000	21
Advanced Treatment Equipment (335)	556,440				556,440	22
Chlorination Equipment (336)	21,710				21,710	23
Sludge Treatment and Disposal Equipment (337)	242,000				242,000	24
Plant Site Piping (338)	344,080				344,080	25
Flow Metering and Monitoring Equipment (339)	2,803				2,803	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	7,486				7,486	28
Total Treatment and Disposal Plant	2,998,969	0	0	0	2,998,969	
GENERAL PLANT						
Land and Land Rights (389)					0	29
Structures and Improvements (390)	6,270				6,270	30
Office Furniture and Equipment (391)	9,520				9,520	31
Computer Equipment (391.1)					0	32
Transportation Equipment (392)					0	33
Stores Equipment (393)					0	34
Tools, Shop & Garage Equipment (394)	5,370				5,370	35
Laboratory Equipment (395)					0	36
Power Operated Equipment (396)					0	37
Communication Equipment (397)					0	38
SCADA Equipment (397.1)					0	39
Miscellaneous Equipment (398)					0	40
Total General Plant	21,160	0	0	0	21,160	
Total utility plant in service directly assignable	7,589,309	609,676	0	0	8,198,985	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	7,589,309	609,676	0	0	8,198,985	

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

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-08)

If Additions for any Accounts exceed \$100,000, please explain.

#312 - THIS IS THE COST FOR SEWER SERVICES INSTALLED THROUGH CONTRIBUTIONS - FOX RIDGE AND KEYSTONE.

#313 - THIS IS THE COST FOR SEWER MAIN AND MANHOLES INSTALLED THROUGH CONTRIBUTIONS - FOX RIDGE & KEYSTONE.

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)		
Sewer	4.000	2,826	122	82		2,866	47	*	1
Sewer	6.000	188	19			207	6	*	2
Sewer	8.000	6				6			3
Total Utility		3,020	141	82	0	3,079	53		

SEWER SERVICES

Sewer Services (Page S-09)

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

(74) 4" SERVICES WAS PART OF THE 2008 CONSTRUCTION/REPLACEMENT AND FINANCED BY THE UTILITY.

(48) 4" SERVICES WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE FOLLOWING PROJECTS: FOX RIDGE #1 AND KEYSTONE SUBDIVISION.

(13) 6" SERVICES WAS PART OF THE 2008 CONSTRUCTION/REPLACEMENT AND FINANCED BY THE UTILITY.

(6) 6" SERVICES WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR FOX RIDGE #1.

If Sewer Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 312) are zero, please explain.

(82) 4" SERVICES WERE RETIRED IN 2008 CONSTRUCTION/REPLACEMENT. THE FOLLOWING ARE THE PROJECTS: ELMER, ELM, HOLLMAN, NW INTERCEPTOR, MAIN ST., 5TH AVENUE, NE INTERCEPTOR.

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	710				710	1
6.000	70,574		1,418		69,156	* 2
8.000	159,240	12,363	6,315		165,288	* 3
10.000	13,317	4,066	993		16,390	* 4
12.000	9,246	5,330			14,576	* 5
15.000	15,506	1,662			17,168	* 6
18.000	220	2,037			2,257	* 7
24.000	1,391				1,391	8
Total Utility	270,204	25,458	8,726	0	286,936	

SEWER MAINS

Sewer Mains (Page S-10)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

59 MANHOLES WERE ADDED AS PART OF THE 2008 CONSTRUCTION/REPLACEMENT AND FINANCED BY THE UTILITY

41 MANHOLES WERE FINANCED BY CONTRIBUTION IN AID OF CONSTRUCTION FOR THE FOLLOWING PROJECTS: KEYSTONE AND FOX RIDGE.

5,937' OF 8" MAINS WERE ADDED AS PART OF THE 2008 CONSTRUCTION/REPLACEMENT AND FINANCED BY THE UTILITY. PROJECTS: MEANS DRIVE, HOLLMAN, ELM ELMER, 5TH AVE. MAIN AND NE INTERCEPTOR.

6,426' OF 8" MAINS WERE FINANCED BY CONTRIBUTION IN AID OF CONSTRUCTION FOR THE FOLLOWING PROJECTS: KEYSTONE & FOX RIDGE.

4,066' OF 10" MAINS WERE ADDED AS PART OF THE 2008 CONSTRUCTION/REPLACEMENT AND FINANCED BY THE UTILITY. PROJECTS: MAIN ST. & NE INTERCEPTOR.

2,729 OF 12" MAINS WERE ADDED AS PART OF THE 2008 CONSTRUCTION/REPLACEMENT AND FINANCED BY THE UTILITY. PROJECTS: NW AND NE INTERCEPTORS.

2,601' OF 12" MAINS WERE FINANCED BY CONTRIBUTION IN AID OF CONSTRUCTION FOR THE FOLLOWING PROJECT - FOX RIDGE.

1,662' OF 15" MAINS WERE ADDED AS PART OF THE 2008 CONSTRUCTION/REPLACEMENT AND FINANCED BY THE UTILITY FOR THE NE INTERCEPTOR.

2,037' OF 18" MAIN WERE ADDED AS PART OF THE 2008 CONSTRUCTION/REPLACEMENT AND FINANCED BY THE UTILITY FOR THE N3 INTERCEPTOR.

If Sewer Mains Retirements column total is greater than zero AND Retirements on both of the Sewer Utility Plant in Service schedules (Accounts 313, 314 and/or 315) are zero, please explain.

30 MANHOLES WERE RETIRED IN 2008 FOR CONSTRUCTION/REPLACEMENT FOR THE FOLLOWING PROJECTS: ELM, PARK PLACE, NW INTERCEPTOR, MAIN, ELMER, 5TH AVE. AND NE INTERCEPTOR.

1,418' OF 6" MAINS WERE RETIRED IN 2008 FOR CONSTRUCTION/REPLACEMENT FOR THE FOLLOWING PROJECTS: NW INTERCEPTOR, ELMER, DEWEY, 5TH AVENUE.

6,315' OF 8" MAINS WERE RETIRED IN 2008 FOR CONSTRUCTION/REPLACEMENT FOR THE FOLLOWING PROJECTS: HOLLMAN, ELM, NW INTERCEPTOR, MAIN STREET, NE INTERCEPTOR.

992' OF 10" MAIN WAS RETIRED IN 2008 FOR CONSTRUCTION/REPLACEMENT FOR THE MAIN STREET PROJECT.
