



3013 (02-05-09)

ANNUAL REPORT

OF

Name: STOUGHTON WATER UTILITYPrincipal Office: 600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383For 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: STOUGHTON WATER UTILITY

Utility Address: 600 S. FOURTH STREET

P.O. BOX 383

STOUGHTON, WI 53589-0383

When was utility organized? 9/15/1886

Report any change in name:

Effective Date:

Utility Web Site: www.stoughtonutilities.com

Utility employee in charge of correspondence concerning this report:

Name: MS KIM JENNINGS, CPA

Title: FINANCE AND ADMINISTRATIVE MANAGER

Office Address:

600 S. FOURTH STREET

P.O. BOX 383

STOUGHTON, WI 53589-0383

Telephone: (608) 873 - 3379 EXT 115

Fax Number: (608) 873 - 4878

Email Address: kjennings@stoughtonutilities.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address: kjennings@stoughtonutilities.com

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

Name: JIM GRIFFIN

Title: MAYOR

Office Address:

381 EAST MAIN ST

STOUGHTON, WI 53589

Telephone: (608) 873 - 6459

Fax Number:

Email Address: jgriffin@ci.stoughton.wi.us

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: MS JODI DOBSON, CPA

Title: MANAGER

Office Address: VIRCHOW KRAUSE & CO

TEN TERRACE COURT

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number:

Email Address: jdobson@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 1/16/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: MR. ROBERT P. KARDASZ, P.E.

Title: UTILITIES DIRECTOR

Office Address:

600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383

Telephone: (608) 873 - 3379 EXT 123

Fax Number: (608) 873 - 4878

Email Address: bkardasz@stoughtonutilities.com

Name of utility commission/committee: Utilities Committee

Names of members of utility commission/committee:

- MR CARL CHENOWETH, ALDERPERSON
- MR DAVID ERDMAN, CITIZEN MEMBER
- MR JIM GRIFFIN, MAYOR-CHAIR
- MR JONATHAN HAJNY, CITIZEN MEMBER
- MR PAUL LAWRENCE, ALDERPERSON
- MR NORVEL MORGAN, CITIZEN MEMBER
- MS STEVE TONE, ALDERPERSON

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,289,936	1,296,948	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	737,856	599,681	2
Depreciation Expense (403)	216,203	205,135	3
Amortization Expense (404-407)	6,414	0	4
Taxes (408)	224,314	209,786	5
Total Operating Expenses	1,184,787	1,014,602	
Net Operating Income	105,149	282,346	
Income from Utility Plant Leased to Others (412-413)	(4,280)	0	6
Utility Operating Income	100,869	282,346	
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)	38,156	196,303	10
Miscellaneous Nonoperating Income (421)	148,584	154,963	11
Total Other Income	186,740	351,266	
Total Income	287,609	633,612	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(34,228)	(34,228)	12
Other Income Deductions (426)	88,588	86,026	13
Total Miscellaneous Income Deductions	54,360	51,798	
Income Before Interest Charges	233,249	581,814	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	128,124	138,251	14
Amortization of Debt Discount and Expense (428)	0	1,069	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	128,124	139,320	
Net Income	105,125	442,494	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,159,020	8,731,246	20
Balance Transferred from Income (433)	105,125	442,494	21
Miscellaneous Credits to Surplus (434)	18,066	0	22
Miscellaneous Debits to Surplus--Debit (435)	43,853	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	9,010	14,720	25
Total Unappropriated Earned Surplus End of Year (216)	9,229,348	9,159,020	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,289,936	0	1,289,936	1
Total (Acct. 400):	1,289,936	0	1,289,936	
Operation and Maintenance Expense (401-402):				
Derived	737,856	0	737,856	2
Total (Acct. 401-402):	737,856	0	737,856	
Depreciation Expense (403):				
Derived	216,203	0	216,203	3
Total (Acct. 403):	216,203	0	216,203	
Amortization Expense (404-407):				
Derived	6,414	0	6,414	4
Total (Acct. 404-407):	6,414	0	6,414	
Taxes (408):				
Derived	224,314	0	224,314	5
Total (Acct. 408):	224,314	0	224,314	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
DEPR ON NON-UTILITY PROPERTY	4,280		4,280	7
Total (Acct. 413):	4,280	0	4,280	
TOTAL UTILITY OPERATING INCOME:	100,869	0	100,869	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	38,156		38,156	11
Total (Acct. 419):	38,156	0	38,156	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		148,584	148,584	12
NONE			0	13
Total (Acct. 421):	0	148,584	148,584	
TOTAL OTHER INCOME:	38,156	148,584	186,740	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(34,228)	0	(34,228)	14
NONE			0	15
Total (Acct. 425):	(34,228)	0	(34,228)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	88,588	88,588	16
NONE			0	17
Total (Acct. 426):	0	88,588	88,588	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(34,228)	88,588	54,360	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	128,124	0	128,124	18
Total (Acct. 427):	128,124	0	128,124	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	128,124	0	128,124	
NET INCOME:	45,129	59,996	105,125	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,959,314	4,199,706	9,159,020	24
Total (Acct. 216):	4,959,314	4,199,706	9,159,020	
Balance Transferred from Income (433):				
Derived	45,129	59,996	105,125	25
Total (Acct. 433):	45,129	59,996	105,125	
Miscellaneous Credits to Surplus (434):				
GAIN ON SALE OF ASSETS	18,066		18,066	* 26
Total (Acct. 434):	18,066	0	18,066	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
AMORTIZATION OF LOSS ON EARLY RETIREMENT OF ASSETS	43,853		43,853	* 27
Total (Acct. 435)--Debit:	43,853	0	43,853	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
TAX STABILIZATION PAYMENT	9,010		9,010	29
Total (Acct. 439)--Debit:	9,010	0	9,010	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,969,646	4,259,702	9,229,348	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

The utility recorded a gain on the sale of a chipper and a gain on sale/call of an investment through Vining Sparks.

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

Loss on early retirement of meters (AMR project) will be amortized over a period of five years as approved by the Public Service Commission.

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	1,289,936	0	0	0	1,289,936	1
Less: interdepartmental sales	257		0	0	257	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	203				203	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,289,476	0	0	0	1,289,476	

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	229,334	621	229,955	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	32,502	88	32,590	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	709	(709)	0	18
All other accounts	0	0	0	19
Total Payroll	262,545	0	262,545	

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	5.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	14,320,158	14,243,629	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,824,457	4,012,163	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,495,701	10,231,466	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	107,000	107,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	42,122	37,842	6
Net Nonutility Property	64,878	69,158	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	420,216	528,839	9
Depreciation Fund (126)	25,000	25,000	10
Other Special Funds (128)	446,234	1,301,568	11
Total Other Property and Investments	956,328	1,924,565	
CURRENT AND ACCRUED ASSETS			
Cash (131)	(96,758)	129,985	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)	1,069,265	1,024,750	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	151,714	137,882	17
Other Accounts Receivable (143)	66	66	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	2,693	850	20
Plant Materials and Operating Supplies (154)	28,647	26,971	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	7,295	4,440	24
Prepayments (165)	562	9,877	25
Interest and Dividends Receivable (171)	32,650	21,771	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,196,134	1,356,592	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	6,414	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)	175,411		34
Total Deferred Debits	175,411	6,414	
Total Assets and Other Debits	12,823,574	13,519,037	

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)	504,588	504,588	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	9,229,348	9,159,020	37
Total Proprietary Capital	9,733,936	9,663,608	
LONG-TERM DEBT			
Bonds (221)	2,230,000	2,995,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	2,230,000	2,995,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	31,435	9,573	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	211,710	197,030	45
Interest Accrued (237)	16,508	22,425	46
Tax Collections Payable (241)	4,895		47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	264,548	229,028	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	595,090	631,401	51
Total Deferred Credits	595,090	631,401	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	12,823,574	13,519,037	

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	14,243,629	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,905,069	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,405,946	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	9,143				8
Total Utility Plant	14,320,158	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,330,497	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	493,960	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	3,824,457	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	10,495,701	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,606,791				3,606,791	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	216,203				216,203	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	22,919				22,919	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	26,953				26,953	10
Other credits (specify):						11
Clearing	9,199				9,199	12
Loss on Early Retirement of Meters	219,264				219,264	13
					0	14
					0	15
Total credits	494,538	0	0	0	494,538	16
Debits during year						17
Book cost of plant retired	770,832				770,832	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	770,832	0	0	0	770,832	25
Balance end of year (111.1)	3,330,497	0	0	0	3,330,497	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	405,372				405,372	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	88,588				88,588	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	88,588	0	0	0	88,588	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	493,960	0	0	0	493,960	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
Park shelter at well house	107,000			107,000	2
Total Nonutility Property (121)	107,000	0	0	107,000	
Less accum. prov. depr. & amort. (122)	37,842	4,280		42,122	3
Net Nonutility Property	69,158	(4,280)	0	64,878	

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)	28,647	26,971	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)	7,295	4,440	8
Total Materials and Supplies	35,942	31,411	

**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)				
1998 Mortgage Revenue Bonds	6,414	428	0	1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	504,588	1
Changes during year (explain):		
Balance end of year	504,588	2

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Mortgage Revenue Bonds	05/01/1998	11/01/2013	4.50%	0	1
2003 MORTGAGE REVENUE BONDS	03/25/2003	05/01/2013	4.49%	355,000	2
2006 MORTGAGE REVENUE BONDS	11/15/2006	05/01/2023	3.99%	1,875,000	3
Total Bonds (Account 221):				<u>2,230,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	197,030	1
Accruals:		
Charged water department expense	238,994	2
Charged electric department expense		3
Charged sewer department expense	5,339	4
Other (explain):		
NONE		5
Total Accruals and other credits	244,333	
Taxes paid during year:		
County, state and local taxes	211,710	6
Social Security taxes	19,197	7
PSC Remainder Assessment	1,232	8
Other (explain):		
Clearing	(2,486)	9
Total payments and other debits	229,653	
Balance end of year	211,710	

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)					
2006 MORTGAGE REVENUE BONDS	13,813	82,208	82,375	13,646	1
2003 MORTGAGE REVENUE BONDS	3,053	17,096	17,287	2,862	2
1998 Mortgage Revenue Bonds	5,559	28,820	34,379	0	3
Subtotal	22,425	128,124	134,041	16,508	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	22,425	128,124	134,041	16,508	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
REDEMPTION FUND	70,556	3
RESERVE FUND	349,660	4
Total (Acct. 125):	420,216	
Depreciation Fund (126):		
DEPRECIATION FUND	25,000	5
Total (Acct. 126):	25,000	
Other Special Funds (128):		
PLANT AND MAINTENANCE RESERVE	366,373	6
SICK LEAVE RESERVE	79,861	7
Total (Acct. 128):	446,234	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	151,714	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	151,714	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
MISCELLANEOUS RECEIVABLES	66	16
Total (Acct. 143):	66	
Receivables from Municipality (145):		
NONE	2,693	17
Total (Acct. 145):	2,693	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE	562	18
Total (Acct. 165):	562	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
LOSS ON EARLY RETIREMENT OF METERS (AMR PROJECT)	175,411	* 23
Total (Acct. 186):	175,411	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	513,424	25
COMPENSATED ABSENCES	81,666	26
Total (Acct. 253):	595,090	

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.

Amortization of loss on early retirement of meters (AMR project) was approved by the PSC on
January 29, 2009.

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)	8,777,194	0	0	0	8,777,194	1
Materials and Supplies	27,809	0	0	0	27,809	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,468,644	0	0	0	3,468,644	4
Customer Advances for Construction					0	5
Regulatory Liability	530,538	0	0	0	530,538	6
NONE					0	7
Average Net Rate Base	4,805,821	0	0	0	4,805,821	
Net Operating Income	105,149	0	0	0	105,149	8
Net Operating Income as a percent of						
Average Net Rate Base	2.19%	N/A	N/A	N/A	2.19%	

**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	547,652	0	0	0	547,652	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	34,228	0	0	0	34,228	3
Other (specify):					0	4
Balance End of Year	513,424	0	0	0	513,424	

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)	1,267,923	1,281,614	1
Total Sales of Water	1,267,923	1,281,614	
Other Operating Revenues			
Forfeited Discounts (470)	4,428	5,825	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	17,585	9,509	5
Total Other Operating Revenues	22,013	15,334	
Total Operating Revenues	1,289,936	1,296,948	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	23,111	6,190	6
Pumping Expenses (620-633)	122,545	116,359	7
Water Treatment Expenses (640-652)	28,483	35,216	8
Transmission and Distribution Expenses (660-678)	178,242	124,655	9
Customer Accounts Expenses (901-906)	43,775	50,103	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	341,700	267,158	12
Total Operation and Maintenance Expenses	737,856	599,681	
Other Operating Expenses			
Depreciation Expense (403)	216,203	205,135	13
Amortization Expense (404-407)	6,414	0	* 14
Taxes (408)	224,314	209,786	15
Total Other Operating Expenses	446,931	414,921	
Total Operating Expenses	1,184,787	1,014,602	
NET OPERATING INCOME	105,149	282,346	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

Account 404 - Amortized remaining debt discount along with full payment of 1998 revenue bonds.

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Account 404 -NA

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)	4,369	230,516	623,952	5
Commercial (461.2)	410	78,784	144,915	6
Industrial (461.3)	21	119,410	130,601	7
Public Authority (461.4)	33	6,607	14,312	8
Total Metered Sales to General Customers (461)	4,833	435,317	913,780	
Private Fire Protection Service (462)	43		18,630	9
Public Fire Protection Service (463)	4,789		335,256	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	2	40	257	13
Total Sales of Water	9,667	435,357	1,267,923	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	335,256	3
NONE		4
Total Public Fire Protection Service (463)	335,256	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	4,428	6
Other (specify):		
Total Forfeited Discounts (470)	4,428	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISC	4,070	9
Return on net investment in meters charged to sewer department	13,515	10
Other (specify):		
Total Other Water Revenues (474)	17,585	

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.

Done

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)		422	1
Operation Labor and Expenses (601)	689	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)	22,422	5,768	* 10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	23,111	6,190	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	101,774	95,568	16
Pumping Labor and Expenses (624)	6,042	4,217	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	3,532	4,793	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	40	21
Maintenance of Structures and Improvements (631)	0	0	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	11,197	11,741	24
Total Pumping Expenses	122,545	116,359	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	14,710	16,213	26
Operation Labor and Expenses (642)	8,381	9,585	27
Miscellaneous Expenses (643)	259	384	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	1,225	1,775	31
Maintenance of Water Treatment Equipment (652)	3,908	7,259	32
Total Water Treatment Expenses	28,483	35,216	

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)	0	0	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	4,012	2,741	35
Meter Expenses (663)	18,656	10,761	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	20,491	18,668	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	32,309	4,145	* 42
Maintenance of Transmission and Distribution Mains (673)	62,739	30,776	* 43
Maintenance of Services (675)	29,368	33,773	44
Maintenance of Meters (676)	555	5,135	45
Maintenance of Hydrants (677)	4,784	1,232	46
Maintenance of Miscellaneous Plant (678)	5,328	17,424	* 47
Total Transmission and Distribution Expenses	178,242	124,655	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	5,972	10,214	49
Customer Records and Collection Expenses (903)	37,600	39,783	50
Uncollectible Accounts (904)	203	106	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	43,775	50,103	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	142,833	108,678	* 55
Office Supplies and Expenses (921)	13,112	13,296	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	17,286	18,555	58
Property Insurance (924)	7,306	6,651	59
Injuries and Damages (925)	10,135	13,038	60
Employee Pensions and Benefits (926)	141,189	90,468	* 61
Regulatory Commission Expenses (928)	270	0	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	0	88	64
Rents (931)	4,086	6,556	65
Maintenance of General Plant (932)	5,483	9,828	66
Total Administrative and General Expenses	341,700	267,158	
Total Operation and Maintenance Expenses	737,856	599,681	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 614 - Increase in maintenance of wells and springs is due to generator maintenance performed in 2008 at all wells.

Account 672 - A portion of the Page and Jefferson streets project was recorded as maintenance in 2008.

Account 673 - Increase is due to several blacktop repairs and the Hamilton street water main repair.

Account 926 - Increase is due to increased health claims for the water dept. including claims for an employee with a terminal illness.

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		211,710	197,030	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,339	5,191	2
Net property tax equivalent		206,371	191,839	
Social Security		19,197	19,823	3
PSC Remainder Assessment		1,232	1,445	4
Other (specify): CLEARING ACCOUNT		(2,486)	(3,321)	5
Total tax expense		224,314	209,786	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.176350				3
County tax rate	mills		2.459840				4
Local tax rate	mills		6.974720				5
School tax rate	mills		8.419650				6
Voc. school tax rate	mills		1.258840				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.289400				10
Less: state credit	mills		1.433570				11
Net tax rate	mills		17.855830				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.974720				14
Combined School Tax Rate	mills		9.678490				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.653210				17
Total Tax Rate	mills		19.289400				18
Ratio of Local and School Tax to Total	dec.		0.863335				19
Total tax net of state credit	mills		17.855830				20
Net Local and School Tax Rate	mills		15.415559				21
Utility Plant, Jan. 1	\$	14,243,629	14,243,629				22
Materials & Supplies	\$	26,971	26,971				23
Subtotal	\$	14,270,600	14,270,600				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,270,600	14,270,600				26
Assessment Ratio	dec.		0.962365				27
Assessed Value	\$	13,733,526	13,733,526				28
Net Local & School Rate	mills		15.415559				29
Tax Equiv. Computed for Current Year	\$	211,710	211,710				30
Tax Equivalent per 1994 PSC Report	\$	130,803					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	211,710					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	11,635				11,635	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)	552,160				552,160	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	563,795	0	0	0	563,795	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	576,342				576,342	12
Other Power Production Equipment (323)	222,172				222,172	13
Electric Pumping Equipment (325)	565,195				565,195	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	118,789				118,789	16
Total Pumping Plant	1,482,498	0	0	0	1,482,498	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	13,671				13,671	18
Sand or Other Media Filtration Equipment (332)	77,092				77,092	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	90,763	0	0	0	90,763	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	13,206				13,206	22
Structures and Improvements (341)	1,611				1,611	23
Distribution Reservoirs and Standpipes (342)	579,803				579,803	24
Transmission and Distribution Mains (343)	3,387,863	248,894	4,488		3,632,269	25
Services (345)	744,624	78,912	791		822,745	26
Meters (346)	698,536	562,508	698,536		562,508	27 *
Hydrants (348)	430,031	38,541	1,342		467,230	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)	973				973	29
Total Transmission and Distribution Plant	5,856,647	928,855	705,157	0	6,080,345	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	219,506				219,506	31
Office Furniture and Equipment (391)	33,342	5,962			39,304	32
Computer Equipment (391.1)	61,235	2,191			63,426	33
Transportation Equipment (392)	34,212				34,212	34
Stores Equipment (393)	2,186	6,084			8,270	35
Tools, Shop and Garage Equipment (394)	35,109				35,109	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	84,219	83,490	65,675		102,034	38
Communication Equipment (397)	26,804				26,804	39
SCADA Equipment (397.1)	158,914				158,914	40
Miscellaneous Equipment (398)	89				89	41
Total General Plant	655,616	97,727	65,675	0	687,668	
Total utility plant in service directly assignable	8,649,319	1,026,582	770,832	0	8,905,069	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,649,319	1,026,582	770,832	0	8,905,069	

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

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

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

All meters were retired and replaced in 2007 and 2008 for the AMR project. This is not reflected in the meters schedule.

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

All meters were retired and replaced in 2007 and 2008 for the AMR project. This is not reflected in the meters schedule.

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)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	3,856,599	95,834			3,952,433	25
Services (345)	885,456	43,250			928,706	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	514,307	9,500			523,807	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,256,362	148,584	0	0	5,404,946	
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)	1,000				1,000	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	1,000	0	0	0	1,000	
Total utility plant in service directly assignable	5,257,362	148,584	0	0	5,405,946	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,257,362	148,584	0	0	5,405,946	

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)	221,532	2.90%	16,013	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	221,532		16,013	
PUMPING PLANT				
Structures and Improvements (321)	256,832	3.20%	18,443	7
Other Power Production Equipment (323)	146,094	4.40%	9,776	8
Electric Pumping Equipment (325)	369,506	4.40%	24,869	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	29,445	4.40%	5,227	11
Total Pumping Plant	801,877		58,315	
WATER TREATMENT PLANT				
Structures and Improvements (331)	7,615	3.20%	437	12
Sand or Other Media Filtration Equipment (332)	66,037	3.30%	2,544	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	73,652		2,981	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	1,074	3.20%	52	16
Distribution Reservoirs and Standpipes (342)	233,996	1.90%	11,016	17
Transmission and Distribution Mains (343)	900,983	1.30%	45,631	18
Services (345)	364,759	2.90%	22,727	19
Meters (346)	468,799	5.50%	34,679 *	20
Hydrants (348)	147,982	2.20%	9,870	21
Other Transmission and Distribution Plant (349)	973	5.00%	0	22
Total Transmission and Distribution Plant	2,118,566		123,975	
GENERAL PLANT				
Structures and Improvements (390)	77,299	2.90%	6,366	23
Office Furniture and Equipment (391)	22,148	5.80%	2,107	24
Computer Equipment (391.1)	44,587	20.00%	12,466	25
Transportation Equipment (392)	27,744	10.50%	4,677	26
Stores Equipment (393)	82	5.80%	303	27
Tools, Shop and Garage Equipment (394)	30,367	5.80%	2,036	28
Laboratory Equipment (395)	0	0.00%	0	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					237,545	4
316					0	5
317					0	6
	0	0	0	0	237,545	
321					275,275	7
323					155,870	8
325					394,375	9
326					0	10
328					34,672	11
	0	0	0	0	860,192	
331					8,052	12
332					68,581	13
333					0	14
334					0	15
	0	0	0	0	76,633	
341					1,126	16
342					245,012	17
343	4,488				942,126	18
345	791				386,695	19
346	698,536		10,534	219,203	34,679 *	20
348	1,342				156,510	21
349					973	22
	705,157	0	10,534	219,203	1,767,121	
390					83,665	23
391					24,255	24
391.1					57,053	25
392					32,421	26
393					385	27
394					32,403	28
395					0	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)	57,003	7.50%	4,522	30
Communication Equipment (397)	31,265	10.00%	0 *	31
SCADA Equipment (397.1)	100,575	9.20%	14,620	32
Miscellaneous Equipment (398)	94	5.80%	*	33
Total General Plant	391,164		47,097	
Total accum. prov. directly assignable	3,606,791		248,381	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	3,606,791		248,381	

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	65,675		16,419		12,269	30
397				1	31,266	* 31
397.1					115,195	32
398					94	* 33
	<u>65,675</u>	0	16,419	1	389,006	
	770,832	0	26,953	219,204	3,330,497	
					0	34
	<u>770,832</u>	0	26,953	219,204	3,330,497	

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

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

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

Accounts 397 and 398 were over-depreciated and will be adjusted in 2009.

If Adjustments for any account are nonzero, please explain.

Account 397 adjusted by \$1 to actual.

Account 346 - adjustment is to record loss on early retirement of meters (AMR project).

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
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)	0	0.00%		17
Transmission and Distribution Mains (343)	238,664	1.30%	50,759	18
Services (345)	115,890	2.90%	26,305	19
Meters (346)	0	0.00%		20
Hydrants (348)	50,765	2.20%	11,419	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	405,319		88,483	
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)	53	10.50%	105	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					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					289,423	18
345					142,195	19
346					0	20
348					62,184	21
349					0	22
	0	0	0	0	493,802	
390					0	23
391					0	24
391.1					0	25
392					158	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	53		105	
Total accum. prov. directly assignable	405,372		88,588	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	405,372		88,588	

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	158	
	0	0	0	0	493,960	
					0	34
	0	0	0	0	493,960	

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			40,449	40,449	1
February			37,487	37,487	2
March			40,071	40,071	3
April			39,643	39,643	4
May			45,678	45,678	5
June			46,730	46,730	6
July			49,518	49,518	7
August			47,515	47,515	8
September			53,365	53,365	9
October			55,010	55,010	10
November			50,528	50,528	11
December			46,902	46,902	12
Total annual pumpage	0	0	552,896	552,896	

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):	552,896	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	552,896	3
Less: Gallons (000's) sold:	435,357	4
Gallons (000's) entering distribution system but not sold:	117,539	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	5,976	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	219	10
Subtotal Estimated Usage:	6,195	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,250	13
Gallons (000's) lost due to service leaks or breaks:	605	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	108,489	17
Subtotal of Estimated Losses:	111,344	18
Percentage of water entering distribution system sold:	79%	19
Percentage of unaccounted for water:	20%	20
If more than 15%, indicate causes:		21
A large water main break went undetected for some time in 2008. The location was at our Fourth St. river crossing. We are unable to estimate the loss, but it is a least half of the percentage of unaccounted for water.		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
The 4th St. river crossing main break was repaired right after we discovered the problem.		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,163	28
Date of maximum: 09/24/2008		29
Cause of maximum: Timing of maximum is due to a large main leak that was discovered and repaired in later part of 2008.		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	996	33
Date of minimum: 12/01/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,057,633	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	13	40
Number of service breaks repaired this year:	13	41
Population served (estimate the number of individuals served):		42
Inside municipality?	12,800	43
Outside municipality?	0	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - E. ACADEMY	6	1,132	18	1,498,000	Yes	1
WELL - ROBY	7	1,040	17	1,440,000	Yes	2
WELL - VAN BUREN/ROBY	4	969	15	1,880,000	Yes	3
WELL - W. SOUTH/KING	5	1,112	19	1,462,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	RETIRED - STAND BY 1 WELL 6	STAND BY 2 WELL 5	STAND BY WELL 7	1
Location	E. ACADEMY PUMPHOUSE	W SOUTH & KING PUMPHOUSE	ROBY ROAD	2
Purpose	S	S	S	3
Destination		R	D	4
Pump Manufacturer	WAUKESHA	CUMMINS	CUMMINS	5
Year Installed	1986	1989	1998	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	1,000	2,000	1,000	8
Pump Motor or Standby Engine Mfr	WAUKESHA	CUMMINS	CUMMINS	9
Year Installed	1986	1989	1998	10
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	11
Horsepower	0	0	240	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5	WELL 6	15
Location	VAN BUREN/ROBY	W. SOUTH/KING	E. ACADEMY	16
Purpose	P	P	P	17
Destination	D	R	D	18
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	AURORA	19
Year Installed	1963	1977	1986	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,200	1,015	1,040	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	A C	U.S.	23
Year Installed	1963	1977	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	125	125	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 7			1
Location	2001 ROBY RD			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	1998			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1998			11
Type	ELECTRIC			12
Horsepower	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				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	2	ET 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1989	1977		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	111		6
Total capacity in gallons (actual)	400,000	300,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4400	1.9800		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)		
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	64,052	50	1,943		62,159	*	1
M	D	6.000	53,809	71			53,880	*	2
M	D	8.000	112,908	2,710			115,618	*	3
M	D	10.000	83,106	1,606			84,712	*	4
M	S	10.000	230				230		5
M	D	12.000	6,250				6,250		6
Total Within Municipality			320,355	4,437	1,943	0	322,849		
Total Utility			320,355	4,437	1,943	0	322,849		

WATER MAINS

Water Mains (Page W-19)

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

Water main additions were financed by the utility and developers.

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	437		35		402		1
M	0.625	765				765		2
M	0.750	248				248		3
M	1.000	3,129	68			3,197		* 4
P	1.000	1				1		5
M	1.250	26				26		6
M	1.500	108				108		7
M	2.000	96	2			98		* 8
M	2.500	1				1		9
M	4.000	15	1			16		* 10
M	6.000	11	1			12		* 11
Total Utility		4,837	72	35	0	4,874	0	

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.
Service additions were financed by the utility and developers.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.
The utility does not own services that are not in use.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,620	36		34	4,690	131	1
1.000	90			2	92	21	2
1.250	4			1	5	0	3
1.500	56	3		5	64	3	4
2.000	47	0		10	57	6	5
3.000	6			1	7	7	6
4.000	6	1		1	8	8	7
Total:	4,829	40	0	54	4,923	176	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,397	246	7	5	0	35	4,690	1
1.000	7	69	5	1	2	8	92	2
1.250	0	4	0	0	0	1	5	3
1.500	2	48	1	6	0	7	64	4
2.000	0	34	4	11	0	8	57	5
3.000	0	4	2	1	0	0	7	6
4.000	0	5	2	1	0	0	8	7
Total:	4,406	410	21	25	2	59	4,923	

METERS

Meters (Page W-21)

Explain all reported adjustments.

We are adjusting the amount of meters in service to actual. We were able to confirm the numbers during the AMR meter replacement project.

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

Meters are tested based on a ten-year rotating schedule to ensure that all are tested at least once within ten years.

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	0				0	1
Within Municipality	542	10	3	49	598	* 2
Total Fire Hydrants	542	10	3	49	598	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	630
Number of distribution system valves end of year:	1,016
Number of distribution valves operated during year:	205

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

There are 598 hydrants in service today. Not all of the developer contributed hydrants have been reported in past years.
