



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF BLOOMER WATER UTILITY

Principal Office: 1503 MAIN STREET
BLOOMER, WI 54724

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: CITY OF BLOOMER WATER UTILITY

Utility Address: 1503 MAIN STREET
BLOOMER, WI 54724

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE STOIK

Title: MANAGER OF UTILITIES

Office Address:

1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 3032

Fax Number: (715) 568 - 3969

Email Address: sstoik@ci.bloomer.wi.us

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

Name: JOSEPH V. ROHRMAN, CPA

Title: INDEPENDENT AUDITOR

Office Address: LARSONALLEN LLP

502 SECOND STREEET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: jrohrman@larsonallen.com

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

Name: JANET THUR

Title: MAYOR

Office Address:

1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 3331

Fax Number: (715) 568 - 3969

Email Address:

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

YES

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

Name: JOSEPH V. ROHRMAN, CPA

Title: INDEPENDENT AUDITOR

Office Address: LARSONALLEN LLP

502 SECOND STREEET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: jrohrman@larsonallen.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 9/29/2008

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

Names and titles of utility management including manager or superintendent:

Name: SUE A. STOIK

Title: MANAGER

Office Address:

1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 3331

Fax Number: (715) 568 - 3969

Email Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

- RICHARD HOFMANN, COUNCILPERSON
- JAMES KOEHLER, COUNCILPERSON
- JEFF STEINMETZ, COUNCILPERSON
- JANET THUR, MAYOR
- JAY YOUNG, COUNCILPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	504,273	510,575	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	344,402	344,923	2
Depreciation Expense (403)	97,583	93,484	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	73,144	70,424	5
Total Operating Expenses	515,129	508,831	
Net Operating Income	(10,856)	1,744	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(10,856)	1,744	
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)	754	1,165	10
Miscellaneous Nonoperating Income (421)	21,684	0	11
Total Other Income	22,438	1,165	
Total Income	11,582	2,909	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(16,396)	(16,396)	12
Other Income Deductions (426)	24,581	24,581	13
Total Miscellaneous Income Deductions	8,185	8,185	
Income Before Interest Charges	3,397	(5,276)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	312	460	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	3,324	4,840	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	3,636	5,300	
Net Income	(239)	(10,576)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,704,210	2,714,786	20
Balance Transferred from Income (433)	(239)	(10,576)	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)	2,703,971	2,704,210	

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	504,273	0	504,273	1
Total (Acct. 400):	504,273	0	504,273	
Operation and Maintenance Expense (401-402):				
Derived	344,402	0	344,402	2
Total (Acct. 401-402):	344,402	0	344,402	
Depreciation Expense (403):				
Derived	97,583	0	97,583	3
Total (Acct. 403):	97,583	0	97,583	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	73,144	0	73,144	5
Total (Acct. 408):	73,144	0	73,144	
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:	(10,856)	0	(10,856)	
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 EARNED ON INVESTMENTS	587	0	587	11
INTEREST ON SPECIAL ASSESSMENTS	167		167	12
Total (Acct. 419):	754	0	754	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		21,684	21,684	13

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):				
NONE			0	14
Total (Acct. 421):	0	21,684	21,684	
TOTAL OTHER INCOME:	754	21,684	22,438	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(16,396)	0	(16,396)	15
NONE			0	16
Total (Acct. 425):	(16,396)	0	(16,396)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	24,581	24,581	17
NONE			0	18
Total (Acct. 426):	0	24,581	24,581	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(16,396)	24,581	8,185	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	19
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
3/1/02 GENERAL OBLIGATION BONDS	312		312	20
Total (Acct. 428):	312	0	312	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	3,324	0	3,324	22
Total (Acct. 430):	3,324	0	3,324	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	3,636	0	3,636	
NET INCOME:	2,658	(2,897)	(239)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,626,042	1,078,168	2,704,210	25
Total (Acct. 216):	1,626,042	1,078,168	2,704,210	

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	2,658	(2,897)	(239)	26
Total (Acct. 433):	2,658	(2,897)	(239)	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,628,700	1,075,271	2,703,971	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	504,273	0	0	0	504,273	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	504,273	0	0	0	504,273	

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	131,776	0	131,776	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	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	131,776	0	131,776	

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	3.8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	5,067,834	5,067,820	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,512,735	1,385,921	2
Net Utility Plant	3,555,099	3,681,899	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	16,928	17,484	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	16,928	17,484	
CURRENT AND ACCRUED ASSETS			
Cash (131)	198,402	157,257	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	54,759	48,282	15
Other Accounts Receivable (143)	0	211	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	2,223	1,239	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	255,384	206,989	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	161	473	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0		29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	142,052	189,403	32
Total Deferred Debits	142,213	189,876	
Total Assets and Other Debits	3,969,624	4,096,248	

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)	910,379	910,379	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,703,971	2,704,210	35
Total Proprietary Capital	3,614,350	3,614,589	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	45,000	90,000	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	45,000	90,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,995	8,464	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	63,021	43
Interest Accrued (237)	148	289	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	6,143	71,774	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	304,131	319,885	49
Total Deferred Credits	304,131	319,885	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,969,624	4,096,248	

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	5,067,820	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)	3,520,943	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,515,844	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	8,701				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	22,346				8
Total Utility Plant	5,067,834	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,025,027	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	487,708	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	1,512,735	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	3,555,099	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)	922,794				922,794	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	97,583				97,583	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,003				5,003	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	102,586	0	0	0	102,586	16
Debits during year						17
Book cost of plant retired	353				353	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	353	0	0	0	353	25
Balance end of year (111.1)	1,025,027	0	0	0	1,025,027	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)	463,127				463,127	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	24,581				24,581	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	24,581	0	0	0	24,581	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	487,708	0	0	0	487,708	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	2,223	1,239
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	2,223	1,239

**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)				
3/1/02 GO BONDS	312	428	161	1
Total			161	
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	910,379	1
Changes during year (explain):		
NONE		2
Balance end of year	910,379	

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)	
None				0	1
Total Bonds (Account 221):				0	

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)					
G.O. BONDS	03/01/2002	12/01/2009	3.79%	45,000	1
Total for Account 223				45,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	63,021	1
Accruals:		
Charged water department expense	73,144	2
Charged electric department expense		3
Charged sewer department expense	1,177	4
Other (explain):		
NONE		5
Total Accruals and other credits	74,321	
Taxes paid during year:		
County, state and local taxes	128,602	6
Social Security taxes	8,301	7
PSC Remainder Assessment	439	8
Other (explain):		
NONE		9
Total payments and other debits	137,342	
Balance end of year	0	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE FROM MUNICIPALITY	289	3,324	3,465	148	2
Subtotal	289	3,324	3,465	148	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	289	3,324	3,465	148	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECIEVABLE	16,928	2
Total (Acct. 124):	16,928	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	54,759	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	54,759	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER TOWER RECONDITIONING CHARGES	142,052	21
Total (Acct. 186):	142,052	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	245,944	23
EMPLOYEE VESTED VACATION AND SICK LEAVE	58,187	24
Total (Acct. 253):	304,131	

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.

Authorization letter from PSC dated 3/1/2007

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)	3,520,936	0	0	0	3,520,936	1
Materials and Supplies	1,731	0	0	0	1,731	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	973,910	0	0	0	973,910	4
Customer Advances for Construction					0	5
Regulatory Liability	254,142	0	0	0	254,142	6
NONE					0	7
Average Net Rate Base	2,294,615	0	0	0	2,294,615	
Net Operating Income	(10,856)	0	0	0	(10,856)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.47%	N/A	N/A	N/A	-0.47%	

**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	262,340	0	0	0	262,340	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	16,396	0	0	0	16,396	3
Other (specify):						
NONE					0	4
Balance End of Year	245,944	0	0	0	245,944	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	495,623	501,240	1
Total Sales of Water	495,623	501,240	
Other Operating Revenues			
Forfeited Discounts (470)	1,333	1,207	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,317	8,128	5
Total Other Operating Revenues	8,650	9,335	
Total Operating Revenues	504,273	510,575	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	220	6
Pumping Expenses (620-625)	39,159	53,013	7
Water Treatment Expenses (630-635)	17,486	14,589	8
Transmission and Distribution Expenses (640-655)	141,251	147,672	9
Customer Accounts Expenses (901-906)	16,478	15,890	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	130,028	113,539	12
Total Operation and Maintenance Expenses	344,402	344,923	
Other Operating Expenses			
Depreciation Expense (403)	97,583	93,484	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	73,144	70,424	15
Total Other Operating Expenses	170,727	163,908	
Total Operating Expenses	515,129	508,831	
NET OPERATING INCOME	(10,856)	1,744	

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)	1,375	52,652	218,193	5
Commercial (461.2)	225	17,728	60,180	6
Industrial (461.3)	10	2,629	6,320	7
Public Authority (461.4)	24	3,623	15,948	8
Total Metered Sales to General Customers (461)	1,634	76,632	300,641	
Private Fire Protection Service (462)	10		5,803	9
Public Fire Protection Service (463)	1		189,179	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,645	76,632	495,623	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	189,179	3
NONE		4
Total Public Fire Protection Service (463)	189,179	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,333	6
Other (specify):		
Total Forfeited Discounts (470)	1,333	
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):		
RECONNECTION FEES AND HYDRANT CHARGES	2,470	9
Return on net investment in meters charged to sewer department	4,847	10
Other (specify):		
Total Other Water Revenues (474)	7,317	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		220	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	220	
PUMPING EXPENSES			
Operation Labor (620)	9,514	6,099	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	25,131	24,188	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	4,514	22,726	9
Total Pumping Expenses	39,159	53,013	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,659	1,664	10
Chemicals (631)	15,764	12,925	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	63	0	13
Total Water Treatment Expenses	17,486	14,589	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	37,056	33,410	14
Operation Supplies and Expenses (641)	11,143	10,245	15
Maintenance of Distribution Reservoirs and Standpipes (650)	49,536	66,647	16
Maintenance of Mains (651)	8,814	7,498	17
Maintenance of Services (652)	15,920	15,216	18
Maintenance of Meters (653)	10,147	9,173	19
Maintenance of Hydrants (654)	8,635	5,483	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	141,251	147,672	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,235	3,859	22
Accounting and Collecting Labor (902)	12,803	11,631	23
Supplies and Expenses (903)	440	400	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	16,478	15,890	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	9,933	8,789	28
Office Supplies and Expenses (921)	5,901	5,072	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	11,358	9,757	31
Property Insurance (924)	3,062	4,592	32
Injuries and Damages (925)	22,431	17,936	33
Employee Pensions and Benefits (926)	65,178	54,093	34
Regulatory Commission Expenses (928)	100	0	35
Miscellaneous General Expenses (930)	9,364	9,982	36
Transportation Expenses (933)	2,701	3,318	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	130,028	113,539	
Total Operation and Maintenance Expenses	344,402	344,923	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 625 - Maintenance of Services - 2007 was abnormally high due to reconditioning motor on pump of Well #3.

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		65,577	63,022	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,177	1,248	2
Net property tax equivalent		64,400	61,774	
Social Security		8,305	8,100	3
PSC Remainder Assessment		439	550	4
Other (specify): NONE			0	5
Total tax expense		73,144	70,424	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168800				3
County tax rate	mills		3.093270				4
Local tax rate	mills		3.967590				5
School tax rate	mills		8.694160				6
Voc. school tax rate	mills		1.573770				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.497590				10
Less: state credit	mills		1.680950				11
Net tax rate	mills		15.816640				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.967590				14
Combined School Tax Rate	mills		10.267930				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.235520				17
Total Tax Rate	mills		17.497590				18
Ratio of Local and School Tax to Total	dec.		0.813570				19
Total tax net of state credit	mills		15.816640				20
Net Local and School Tax Rate	mills		12.867949				21
Utility Plant, Jan. 1	\$	5,067,820	5,067,820				22
Materials & Supplies	\$	1,239	1,239				23
Subtotal	\$	5,069,059	5,069,059				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,069,059	5,069,059				26
Assessment Ratio	dec.		1.005347				27
Assessed Value	\$	5,096,163	5,096,163				28
Net Local & School Rate	mills		12.867949				29
Tax Equiv. Computed for Current Year	\$	65,577	65,577				30
Tax Equivalent per 1994 PSC Report	\$	58,640					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	65,577					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	3,260				3,260	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	1,952				1,952	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	57,213				57,213	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	62,425	0	0	0	62,425	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	59,551				59,551	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	79,959				79,959	14
Diesel Pumping Equipment (326)	201				201	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	139,711	0	0	0	139,711	
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)	44,285				44,285	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	44,285	0	0	0	44,285	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,905				4,905	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	195,584				195,584	24
Transmission and Distribution Mains (343)	1,786,724				1,786,724	25
Services (345)	316,675				316,675	26
Meters (346)	181,395	367	353		181,409	27
Hydrants (348)	303,621				303,621	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,788,904	367	353	0	2,788,918	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	542				542	31
Office Furniture and Equipment (391)	16,749				16,749	32
Computer Equipment (391.1)	9,998				9,998	33
Transportation Equipment (392)	53,123				53,123	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	23,432				23,432	36
Laboratory Equipment (395)	1,737				1,737	37
Power Operated Equipment (396)	824				824	38
Communication Equipment (397)	4,014				4,014	39
SCADA Equipment (397.1)	372,930				372,930	40
Miscellaneous Equipment (398)	2,255				2,255	41
Total General Plant	485,604	0	0	0	485,604	
Total utility plant in service directly assignable	3,520,929	367	353	0	3,520,943	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,520,929	367	353	0	3,520,943	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,198,186				1,198,186	25
Services (345)	279,017				279,017	26
Meters (346)	517				517	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	38,124				38,124	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,515,844	0	0	0	1,515,844	
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	1,515,844	0	0	0	1,515,844	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,515,844	0	0	0	1,515,844	

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			7,241	7,241	1
February			7,061	7,061	2
March			7,458	7,458	3
April			6,936	6,936	4
May			7,845	7,845	5
June			8,202	8,202	6
July			9,121	9,121	7
August			9,235	9,235	8
September			7,686	7,686	9
October			7,006	7,006	10
November			6,547	6,547	11
December			6,861	6,861	12
Total annual pumpage	0	0	91,199	91,199	

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):	91,199	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	91,199	3
Less: Gallons (000's) sold:	76,632	4
Gallons (000's) entering distribution system but not sold:	14,567	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	897	7
Gallons (000's) used for fire protection:	230	8
Gallons (000's) used to prevent freezing of distribution system:	539	9
Gallons (000's) used for other system uses:	638	10
Subtotal Estimated Usage:	2,304	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	625	13
Gallons (000's) lost due to service leaks or breaks:	105	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:	11,533	17
Subtotal of Estimated Losses:	12,263	18
Percentage of water entering distribution system sold:	84%	19
Percentage of unaccounted for water:	13%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	419	22
Date of maximum: 09/11/2008		23
Cause of maximum: Flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	163	25
Date of minimum: 01/18/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	234,226	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,473	35
Outside municipality?	0	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)	
TOWN OF WOODMOHR	#5	291	24	125,000	Yes	1
WELL-9TH AVE 7 NEWMAN ST.	#2	175	23	125,000	Yes	2
WELL-ARMOUR PLANT, OAK ST.	#3	176	10	120,000	Yes	3
WELL-ATHLETIC FIELD 17 & SMITH	#4	186	12	100,000	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)	#4	#
Identification	#2	#3		#4	1
Location	9TH & NEWMAN	AMOUR PLANT ON OAK STREET	ATHLETIC FIELD-17TH & SMITH		2
Purpose	P	P		P	3
Destination	D	D		D	4
Pump Manufacturer	LAYNE	BERKLEY		F.M.	5
Year Installed	1945	1968		1945	6
Type	VERTICAL TURBINE	VERTICAL TURBINE		CENTRIFUGAL	7
Actual Capacity (gpm)	117	117		100	8
Pump Motor or Standby Engine Mfr	LAYNE	BERKLEY		F.M.	9
Year Installed	1945	1968		1945	10
Type	ELECTRIC	ELECTRIC		ELECTRIC	11
Horsepower	30	30		10	12
Footnotes					13
					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#5			15
Location	TOWN OF WOODMOHR			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	U.S.			19
Year Installed	1972			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	240			22
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1972			24
Type	ELECTRIC			25
Horsepower	25			26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification number or name	#1	#2	#5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1945	1968	1972	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	16	138	85	6
Total capacity in gallons (actual)	500,000	500,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			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	5,964				5,964	1
M	D	6.000	54,403				54,403	2
M	D	8.000	42,711				42,711	3
M	D	10.000	19,267				19,267	4
M	D	12.000	36,280				36,280	5
M	D	16.000	340				340	6
Total Within Municipality			158,965	0	0	0	158,965	
Total Utility			158,965	0	0	0	158,965	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	832				832	60	1
L	0.750	32				32	1	2
M	1.000	827				827	216	3
M	1.250	27				27	3	4
M	1.500	17				17	3	5
M	2.000	19				19	3	6
M	3.000	1				1	0	7
M	4.000	8				8	1	8
M	6.000	23				23	9	9
M	8.000	10				10	4	10
Total Utility		1,796	0	0	0	1,796	300	

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	1,486		4		1,482	233	1
0.750	208				208	19	2
1.000	21				21	3	3
1.250	10				10	1	4
1.500	11	1			12	3	5
2.000	15				15	6	6
3.000	5				5	3	7
4.000	1				1	1	8
6.000	0				0		9
Total:	1,757	1	4	0	1,754	269	

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	1,248	115	3	9	0	107	1,482	1
0.750	158	35	4	3	0	8	208	2
1.000	0	15	1	2	0	3	21	3
1.250	0	7	1	1	0	1	10	4
1.500	0	7	1	1	0	3	12	5
2.000	0	7	2	4	0	2	15	6
3.000	0	1	0	3	0	1	5	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	0	0	0	0	9
Total:	1,406	187	12	24	0	125	1,754	

METERS

Meters (Page W-21)

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

The utility strives to test at least 10% of meters 1" or smaller each year.

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	252				252	2
Total Fire Hydrants	252	0	0	0	252	
Flushing Hydrants						
	7				7	3
Total Flushing Hydrants	7	0	0	0	7	

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:	252
Number of distribution system valves end of year:	467
Number of distribution valves operated during year:	467