



3013 (02-05-09)

ANNUAL REPORT

OF

Name: WATERTOWN WATER DEPARTMENT

Principal Office: 800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

For the Year Ended: DECEMBER 31, 2008

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I PAUL LANGE of
(Person responsible for accounts)

WATERTOWN WATER DEPARTMENT, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/30/2008
(Date)

SUPERINTENDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERTOWN WATER DEPARTMENT

Utility Address: 800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

When was utility organized? 9/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. PAUL LANGE

Title: SUPERINTENDENT

Office Address: WATERTOWN WATER COMMISSION
800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4085 EXT

Fax Number: (920) 262 - 4077

Email Address: plange@ci.watertown.wi.us

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

Name: JODI DOBSON

Title: MANAGER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

Email Address: jdobson@virchowkrause.com

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

Name: MR. RONALD KRUEGER

Title: MAYOR

Office Address:
106 JONES ST
P.O. BOX 477
WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4009

Fax Number: (920) 262 - 4016

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:

Title:

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: MR PAUL LANGE

Title: SUPERINTENDENT

Office Address: WATERTOWN WATER COMMISSION

800 HOFFMAN DRIVE

P.O. BOX 477

WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4085 EXT

Fax Number: (920) 262 - 4077

Email Address:

Name of utility commission/committee: WATERTOWN CITY COUNCIL

Names of members of utility commission/committee:

MR TONY ARNETT

MR KEN BERG

MS DIANA JOHNSON

MR MARK KUEL

MS JOHN MEYER

MR FRED SMITH

MR BOB WETZEL

MR STEVE ZGONC

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:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,729,234	3,593,426	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,607,983	1,441,139	2
Depreciation Expense (403)	598,896	488,461	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	521,683	492,965	5
Total Operating Expenses	2,728,562	2,422,565	
Net Operating Income	1,000,672	1,170,861	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,000,672	1,170,861	
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)	108,102	186,618	10
Miscellaneous Nonoperating Income (421)	36,600	349,152	11
Total Other Income	144,702	535,770	
Total Income	1,145,374	1,706,631	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(27,152)	(27,152)	12
Other Income Deductions (426)	226,798	197,365	13
Total Miscellaneous Income Deductions	199,646	170,213	
Income Before Interest Charges	945,728	1,536,418	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	369,483	364,600	14
Amortization of Debt Discount and Expense (428)	24,073	24,073	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)	33,900	0	19
Total Interest Charges	359,656	388,673	
Net Income	586,072	1,147,745	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,763,600	16,615,855	20
Balance Transferred from Income (433)	586,072	1,147,745	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	10,644	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)	18,339,028	17,763,600	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,729,234	0	3,729,234	1
Total (Acct. 400):	3,729,234	0	3,729,234	
Operation and Maintenance Expense (401-402):				
Derived	1,607,983	0	1,607,983	2
Total (Acct. 401-402):	1,607,983	0	1,607,983	
Depreciation Expense (403):				
Derived	598,896	0	598,896	3
Total (Acct. 403):	598,896	0	598,896	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	521,683	0	521,683	5
Total (Acct. 408):	521,683	0	521,683	
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:	1,000,672	0	1,000,672	
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):				
INVESTMENT INCOME	108,102		108,102	11
Total (Acct. 419):	108,102	0	108,102	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		36,600	36,600	12
NONE			0	13
Total (Acct. 421):	0	36,600	36,600	
TOTAL OTHER INCOME:	108,102	36,600	144,702	

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	(27,152)	0	(27,152)	14
NONE			0	15
Total (Acct. 425):	(27,152)	0	(27,152)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	226,798	226,798	16
NONE			0	17
Total (Acct. 426):	0	226,798	226,798	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(27,152)	226,798	199,646	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	369,483	0	369,483	18
Total (Acct. 427):	369,483	0	369,483	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	24,073		24,073	19
Total (Acct. 428):	24,073	0	24,073	
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	33,900		33,900	23
Total (Acct. 432):	33,900	0	33,900	
TOTAL INTEREST CHARGES:	359,656	0	359,656	
NET INCOME:	776,270	(190,198)	586,072	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	10,940,606	6,822,994	17,763,600	24
Total (Acct. 216):	10,940,606	6,822,994	17,763,600	
Balance Transferred from Income (433):				
Derived	776,270	(190,198)	586,072	25
Total (Acct. 433):	776,270	(190,198)	586,072	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
FINAL 2007 MAIN ST PER COST PER AUDIT	10,644		10,644	* 27
Total (Acct. 435)--Debit:	10,644	0	10,644	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	11,706,232	6,632,796	18,339,028	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

Done.

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	3,729,234	0	0	0	3,729,234	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	3,729,234	0	0	0	3,729,234	

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	540,868	0	540,868	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	540,868	0	540,868	

DISTRIBUTION OF TOTAL PAYROLL

Distribution of Total Payroll (Page F-05)

General footnotes

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	11.0	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)	34,765,781	33,092,443	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,900,636	7,204,888	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	26,865,145	25,887,555	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	750	750	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	1,541,297	1,519,447	11
Total Other Property and Investments	1,542,047	1,520,197	
CURRENT AND ACCRUED ASSETS			
Cash (131)	2,165,424	3,167,529	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	377,113	347,784	17
Other Accounts Receivable (143)	15,175	14,623	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	164,663	142,323	20
Plant Materials and Operating Supplies (154)	93,988	95,949	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	31,446	23,728	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	2,847,809	3,791,936	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	186,738	213,987	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	186,738	213,987	
Total Assets and Other Debits	31,441,739	31,413,675	

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)	3,214,876	3,214,876	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	18,339,028	17,763,600	37
Total Proprietary Capital	21,553,904	20,978,476	
LONG-TERM DEBT			
Bonds (221)	8,714,544	9,380,594	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	8,714,544	9,380,594	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	128,157	16,763	42
Payables to Municipality (233)	3,583	16,326	43
Customer Deposits (235)			44
Taxes Accrued (236)	495,637	466,436	45
Interest Accrued (237)	62,760	66,649	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	68,064	43,063	48
Total Current and Accrued Liabilities	758,201	609,237	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	7,815	10,941	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	407,275	434,427	51
Total Deferred Credits	415,090	445,368	
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	31,441,739	31,413,675	

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	33,092,443	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)	24,180,139	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,513,494	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)	72,148				8
Total Utility Plant	34,765,781	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)	6,709,246	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,191,390	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	7,900,636	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	26,865,145	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)	6,174,194				6,174,194	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	598,896				598,896	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	25,014				25,014	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	31				31	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	623,941	0	0	0	623,941	16
Debits during year						17
Book cost of plant retired	87,759				87,759	18
Cost of removal	1,130				1,130	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	88,889	0	0	0	88,889	25
Balance end of year (111.1)	6,709,246	0	0	0	6,709,246	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	1,030,694				1,030,694	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	226,798				226,798	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	226,798	0	0	0	226,798	16
Debits during year						17
Book cost of plant retired	66,102				66,102	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	66,102	0	0	0	66,102	25
Balance end of year (111.2)	1,191,390	0	0	0	1,191,390	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
LAND	750			750	2
Total Nonutility Property (121)	750	0	0	750	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	750	0	0	750	

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)	93,988	95,949	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	93,988	95,949	

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)				
02 REVENUE BONDS	7,989	428	111,808	1
05 REVENUE BONDS	4,790	428	11,925	2
07 REVENUE BONDS	5,280	428	40,155	3
LOSS ON 2005 REFUNDING	9,140	428	22,850	4
Total			186,738	
Unamortized premium on debt (251)				
2005 REVENUE BONDS	3,126	428	7,815	5
Total			7,815	

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	3,214,876	1
Changes during year (explain):		
NONE		2
Balance end of year	3,214,876	

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)	
2002 REVENUE BONDS	12/15/2002	11/01/2022	3.70%	5,660,000	1
2003 WRS PAYOFF - STFL	12/15/2003	05/15/2023	5.24%	74,544	2
2005 REVENUE BOND	04/01/2005	05/01/2011	3.44%	955,000	3
2007 REVENUE BONDS	10/31/2007	10/10/2020	4.25%	2,025,000	4
Total Bonds (Account 221):				8,714,544	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	466,436	1
Accruals:		
Charged water department expense	521,697	2
Charged electric department expense		3
Charged sewer department expense	6,971	4
Other (explain):		
NONE		5
Total Accruals and other credits	528,668	
Taxes paid during year:		
County, state and local taxes	466,436	6
Social Security taxes	30,038	7
PSC Remainder Assessment	2,993	8
Other (explain):		
none		9
Total payments and other debits	499,467	
Balance end of year	495,637	

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)					
2002 REVENUE BONDS	41,536	242,673	244,270	39,939	1
2005 BONDS	7,923	40,537	42,287	6,173	2
2007 BONDS	14,039	82,368	82,835	13,572	3
1996 REVENUE BONDS	0			0	4
2003 WRS PAYOFF -STFL	3,151	3,905	3,980	3,076	5
Subtotal	66,649	369,483	373,372	62,760	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	66,649	369,483	373,372	62,760	

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):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESERVE ACCOUNT	902,021	5
DEPRECIATION ACCOUNT	129,730	6
REDEMPTION ACCOUNT	509,546	7
Total (Acct. 128):	1,541,297	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	377,113	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	377,113	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
OTHER ACCOUNTS RECEIVABLE FOR INSPECTIONS	15,175	16
Total (Acct. 143):	15,175	
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE FROM MUNI- TAX ROLL	164,663	17
Total (Acct. 145):	164,663	

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):		
PREPAID INSURANCE	31,446	18
Total (Acct. 165):	31,446	
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):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO THE SEWER UTILITY	3,583	24
Total (Acct. 233):	3,583	
Other Deferred Credits (253):		
Regulatory Liability	407,275	25
NONE		26
Total (Acct. 253):	407,275	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

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)	23,309,748	0	0	0	23,309,748	1
Materials and Supplies	94,968	0	0	0	94,968	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	6,441,720	0	0	0	6,441,720	4
Customer Advances for Construction					0	5
Regulatory Liability	420,851	0	0	0	420,851	6
NONE					0	7
Average Net Rate Base	16,542,145	0	0	0	16,542,145	
Net Operating Income	1,000,672	0	0	0	1,000,672	8
Net Operating Income as a percent of						
Average Net Rate Base	6.05%	N/A	N/A	N/A	6.05%	

**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	434,427	0	0	0	434,427	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	27,152	0	0	0	27,152	3
Other (specify):						
NONE					0	4
Balance End of Year	407,275	0	0	0	407,275	

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.

The utility completed an application for rate increase with the PSCW in late 2008. Rates were placed into effect in January of 2009.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

7. Any additional matters.

Accountants' Compilation Report

Watertown Water Department
Watertown, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Watertown Water Department, an enterprise fund of the City of Watertown as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
March 11, 2009

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,587,296	3,445,940	1
Total Sales of Water	3,587,296	3,445,940	
Other Operating Revenues			
Forfeited Discounts (470)	24,889	21,922	2
Rents from Water Property (472)	92,031	103,286	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	25,018	22,277	5
Total Other Operating Revenues	141,938	147,485	
Total Operating Revenues	3,729,234	3,593,425	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	13,029	30,551	6
Pumping Expenses (620-633)	401,380	353,751	7
Water Treatment Expenses (640-652)	183,766	145,017	8
Transmission and Distribution Expenses (660-678)	353,135	344,710	9
Customer Accounts Expenses (901-906)	71,657	69,825	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	585,016	497,285	12
Total Operation and Maintenance Expenses	1,607,983	1,441,139	
Other Operating Expenses			
Depreciation Expense (403)	598,896	488,461	13
Amortization Expense (404-407)		0	14
Taxes (408)	521,683	492,965	15
Total Other Operating Expenses	1,120,579	981,426	
Total Operating Expenses	2,728,562	2,422,565	
NET OPERATING INCOME	1,000,672	1,170,860	

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)	6	48	11,628	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	6	48	11,628	
Metered Sales to General Customers (461)				
Residential (461.1)	7,453	373,377	1,639,724	5
Commercial (461.2)	884	183,675	599,158	6
Industrial (461.3)	65	161,405	415,069	7
Public Authority (461.4)	50	31,121	77,382	8
Total Metered Sales to General Customers (461)	8,452	749,578	2,731,333	
Private Fire Protection Service (462)	42		28,881	9
Public Fire Protection Service (463)	8,329		815,454	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	16,829	749,626	3,587,296	

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)	815,454	3
NONE		4
Total Public Fire Protection Service (463)	815,454	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	24,889	6
Other (specify):		
Total Forfeited Discounts (470)	24,889	
Rents from Water Property (472):		
RENT FROM WATER PROPERTY	92,031	7
Total Rents from Water Property (472)	92,031	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	7,785	9
Return on net investment in meters charged to sewer department	17,233	10
Other (specify):		
Total Other Water Revenues (474)	25,018	

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)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	8,239	6,765	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)	232	22,586	* 10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	4,558	1,200	12
Total Source of Supply Expenses	13,029	30,551	
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)	269,640	263,223	16
Pumping Labor and Expenses (624)	9,673	10,168	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	43,703	63,663	* 19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	9,316	2,485	* 23
Maintenance of Pumping Equipment (633)	69,048	14,212	* 24
Total Pumping Expenses	401,380	353,751	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	37,328	36,272	26
Operation Labor and Expenses (642)	134,059	98,240	* 27
Miscellaneous Expenses (643)	1,307	7,572	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	11,072	2,933	32
Total Water Treatment Expenses	183,766	145,017	

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	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	21,681	16,095	35
Meter Expenses (663)	19,565	20,511	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	75,089	67,152	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	94,382	95,387	42
Maintenance of Transmission and Distribution Mains (673)	82,640	73,140	43
Maintenance of Services (675)	29,098	64,537	* 44
Maintenance of Meters (676)		0	45
Maintenance of Hydrants (677)	30,680	7,888	* 46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	353,135	344,710	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	21,044	19,860	49
Customer Records and Collection Expenses (903)	50,613	49,965	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	71,657	69,825	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	115,478	81,126	* 55
Office Supplies and Expenses (921)	51,788	50,314	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	86,509	60,817	* 58
Property Insurance (924)	26,938	27,826	59
Injuries and Damages (925)	30,223	20,509	60
Employee Pensions and Benefits (926)	181,162	173,313	61
Regulatory Commission Expenses (928)	4,675	8,117	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	26,591	25,343	64
Rents (931)		0	65
Maintenance of General Plant (932)	61,652	49,920	* 66
Total Administrative and General Expenses	585,016	497,285	
 Total Operation and Maintenance Expenses	1,607,983	1,441,139	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

"Due to higher fuel costs during 2008 the PCAC component forced the rate higher."

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- 2007 included repairs to well #8.

Account 923- The increase in 2008 related to the rate study completed.

Account 920 & 932- Overall utility labor was up with all positions filled for the entire year.

Account 626- There were less repairs and less labor charged here in 2008.

Account 642- There was an increase in high strength charges from the WWTP in 2008.

Account 633- In 2008 the utility made repairs to pump #10.

Account 677- The utility completed hydrant painting in 2008.

Account 675- The decrease in general maintenance was driven by a shift in labor charges based on projects.

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		495,623	466,254	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,971	6,744	2
Net property tax equivalent		488,652	459,510	
Social Security		30,038	30,506	3
PSC Remainder Assessment		2,993	2,949	4
Other (specify): NONE			0	5
Total tax expense		521,683	492,965	

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			Dodge	Jefferson			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168920	0.169710			3
County tax rate	mills		4.855840	3.586230			4
Local tax rate	mills		6.968880	7.000120			5
School tax rate	mills		7.761850	7.798080			6
Voc. school tax rate	mills		1.205780	1.211430			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.961270	19.765570			10
Less: state credit	mills		1.394450	1.308020			11
Net tax rate	mills		19.566820	18.457550			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.968880	7.000120			14
Combined School Tax Rate	mills		8.967630	9.009510			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		15.936510	16.009630			17
Total Tax Rate	mills		20.961270	19.765570			18
Ratio of Local and School Tax to Total	dec.		0.760284	0.809976			19
Total tax net of state credit	mills		19.566820	18.457550			20
Net Local and School Tax Rate	mills		14.876333	14.950166			21
Utility Plant, Jan. 1	\$	33,092,443	10,920,506	22,171,937			22
Materials & Supplies	\$	95,949	31,663	64,286			23
Subtotal	\$	33,188,392	10,952,169	22,236,223			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	33,188,392	10,952,169	22,236,223			26
Assessment Ratio	dec.		1.004701	0.998478			27
Assessed Value	\$	33,206,035	11,003,655	22,202,379			28
Net Local & School Rate	mills		14.876333	14.950166			29
Tax Equiv. Computed for Current Year	\$	495,623	163,694	331,929			30
Tax Equivalent per 1994 PSC Report	\$	250,522					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	495,623					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)	134,157				134,157	4
Structures and Improvements (311)	12,580				12,580	5
Collecting and Impounding Reservoirs (312)	68,054				68,054	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	455,801				455,801	8
Supply Mains (316)	242,746				242,746	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	913,338	0	0	0	913,338	
PUMPING PLANT						
Land and Land Rights (320)	20,678				20,678	11
Structures and Improvements (321)	413,016				413,016	12
Other Power Production Equipment (323)	41,879				41,879	13
Electric Pumping Equipment (325)	826,158	20,340			846,498	14
Diesel Pumping Equipment (326)	2,212				2,212	15
Other Pumping Equipment (328)	19,999				19,999	16
Total Pumping Plant	1,323,942	20,340	0	0	1,344,282	
WATER TREATMENT PLANT						
Land and Land Rights (330)	16,442				16,442	17
Structures and Improvements (331)	3,377,703				3,377,703	18
Sand or Other Media Filtration Equipment (332)	1,794,045	30,744			1,824,789	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	5,188,190	30,744	0	0	5,218,934	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	29,763				29,763	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,262,991				1,262,991	24
Transmission and Distribution Mains (343)	8,554,150	1,220,232	41,366		9,733,016	25
Services (345)	1,267,328	217,810	21,945		1,463,193	26
Meters (346)	935,961	135,157	5,944		1,065,174	27
Hydrants (348)	1,357,735	154,774	18,504		1,494,005	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	13,407,928	1,727,973	87,759	0	15,048,142	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	575,339				575,339	31
Office Furniture and Equipment (391)	51,270				51,270	32
Computer Equipment (391.1)	113,040	46,852			159,892	33
Transportation Equipment (392)	185,705				185,705	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	138,013				138,013	36
Laboratory Equipment (395)	15,426				15,426	37
Power Operated Equipment (396)	94,089				94,089	38
Communication Equipment (397)	406,171				406,171	39
SCADA Equipment (397.1)	17,757	2,632			20,389	40
Miscellaneous Equipment (398)	9,149				9,149	41
Total General Plant	1,605,959	49,484	0	0	1,655,443	
Total utility plant in service directly assignable	22,439,357	1,828,541	87,759	0	24,180,139	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	22,439,357	1,828,541	87,759	0	24,180,139	

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)	253,279				253,279	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	267,502				267,502	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	520,781	0	0	0	520,781	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	130,300				130,300	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	393,344				393,344	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	523,644	0	0	0	523,644	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	1,202,658				1,202,658	18
Sand or Other Media Filtration Equipment (332)	826,019				826,019	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,028,677	0	0	0	2,028,677	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	203,226				203,226	24
Transmission and Distribution Mains (343)	5,502,699		29,954		5,472,745	25
Services (345)	1,343,436		30,305		1,313,131	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)	457,133		5,843		451,290	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	7,506,494	0	66,102	0	7,440,392	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	10,579,596	0	66,102	0	10,513,494	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,579,596	0	66,102	0	10,513,494	

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)	33,519	3.20%	403 *	1
Collecting and Impounding Reservoirs (312)	42,686	1.70%	1,157	2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	235,766	2.90%	13,218	4
Supply Mains (316)	118,868	1.80%	4,369	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	430,839		19,147	
PUMPING PLANT				
Structures and Improvements (321)	211,160	3.20%	13,217	7
Other Power Production Equipment (323)	41,879	4.40%		8
Electric Pumping Equipment (325)	638,813	4.40%	36,798	9
Diesel Pumping Equipment (326)	1,526	4.40%	97	10
Other Pumping Equipment (328)	19,999	4.40%		11
Total Pumping Plant	913,377		50,112	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,011,785	3.20%	108,086	12
Sand or Other Media Filtration Equipment (332)	883,567	3.30%	59,711	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	1,895,352		167,797	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	428,452	1.90%	23,997	17
Transmission and Distribution Mains (343)	832,894	1.30%	118,646	18
Services (345)	152,761	2.90%	39,593	19
Meters (346)	386,449	5.50%	55,031	20
Hydrants (348)	159,424	2.20%	31,369	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,959,980		268,636	
GENERAL PLANT				
Structures and Improvements (390)	104,725	2.90%	16,685	23
Office Furniture and Equipment (391)	34,036	5.80%	2,974	24
Computer Equipment (391.1)	113,040	26.70%	36,436	25
Transportation Equipment (392)	172,728	13.30%	12,977	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	105,415	5.88%	8,005	28
Laboratory Equipment (395)	10,759	5.88%	895	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					33,922 *	1
312					43,843	2
313					0	3
314					248,984	4
316					123,237	5
317					0	6
	0	0	0	0	449,986	
321					224,377	7
323					41,879	8
325					675,611	9
326					1,623	10
328					19,999	11
	0	0	0	0	963,489	
331					1,119,871	12
332					943,278	13
333					0	14
334					0	15
	0	0	0	0	2,063,149	
341					0	16
342					452,449	17
343	41,366		30		910,204	18
345	21,945	664			169,745	19
346	5,944		1		435,537	20
348	18,504	466			171,823	21
349					0	22
	87,759	1,130	31	0	2,139,758	
390					121,410	23
391					37,010	24
391.1					149,476	25
392					185,705	26
393					0	27
394					113,420	28
395					11,654	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)	47,710	7.50%	7,057	30
Communication Equipment (397)	375,268	15.00%	30,903	31
SCADA Equipment (397.1)	6,807	9.20%	1,755	32
Miscellaneous Equipment (398)	4,158	5.80%	531	33
Total General Plant	974,646		118,218	
Total accum. prov. directly assignable	6,174,194		623,910	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 6,174,194		 623,910	

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					54,767	30
397					406,171	31
397.1					8,562	32
398					4,689	33
	0	0	0	0	1,092,864	
	87,759	1,130	31	0	6,709,246	
					0	34
	87,759	1,130	31	0	6,709,246	

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.

Account 311- This related to a prior year transfer of asset to contributed without the related transfer of accumulated depreciation.

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)	9,498	3.20%	8,105	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	25,957	2.90%	7,758	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	35,455		15,863	
PUMPING PLANT				
Structures and Improvements (321)	5,885	3.20%	4,170	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	29,181	4.40%	17,307	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	35,066		21,477	
WATER TREATMENT PLANT				
Structures and Improvements (331)	50,604	3.20%	38,485	12
Sand or Other Media Filtration Equipment (332)	43,999	3.20%	27,259	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	94,603		65,744	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	5,670	1.90%	3,861	17
Transmission and Distribution Mains (343)	602,376	1.30%	71,340	18
Services (345)	200,458	2.90%	38,520	19
Meters (346)	0	0.00%		20
Hydrants (348)	57,066	2.20%	9,993	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	865,570		123,714	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					17,603	1
312					0	2
313					0	3
314					33,715	4
316					0	5
317					0	6
	0	0	0	0	51,318	
321					10,055	7
323					0	8
325					46,488	9
326					0	10
328					0	11
	0	0	0	0	56,543	
331					89,089	12
332					71,258	13
333					0	14
334					0	15
	0	0	0	0	160,347	
341					0	16
342					9,531	17
343	29,954				643,762	18
345	30,305				208,673	19
346					0	20
348	5,843				61,216	21
349					0	22
	66,102	0	0	0	923,182	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,030,694		226,798	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	1,030,694		226,798	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	66,102	0	0	0	1,191,390	
					0	34
	66,102	0	0	0	1,191,390	

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			70,297	70,297	1
February			66,331	66,331	2
March			70,716	70,716	3
April			76,819	76,819	4
May			73,902	73,902	5
June			72,118	72,118	6
July			78,523	78,523	7
August			83,457	83,457	8
September			78,532	78,532	9
October			68,787	68,787	10
November			63,758	63,758	11
December			68,435	68,435	12
Total annual pumpage	0	0	871,675	871,675	

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):	871,675	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	871,675	3
Less: Gallons (000's) sold:	749,626	4
Gallons (000's) entering distribution system but not sold:	122,049	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	45,897	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:	2,818	10
Subtotal Estimated Usage:	48,715	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	4,993	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	68,341	17
Subtotal of Estimated Losses:	73,334	18
Percentage of water entering distribution system sold:	86%	19
Percentage of unaccounted for water:	8%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,512	22
Date of maximum: 04/21/2008		23
Cause of maximum: Hydrant Flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,252	25
Date of minimum: 06/20/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	2,243,214	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:	24	32
Number of service breaks repaired this year:	3	33
Population served (estimate the number of individuals served):		34
Inside municipality?	23,155	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)	
806 S FIRST ST	1	1,145	10	864	Yes	1
806 S FIRST ST	5	712	16	2,808	Yes	2
HOSPITAL DR	10	840	20	1,936	Yes	3
HOSPITAL DR	8	795	18	1,771	Yes	4
LAFAYETTE ST	6	703	18	2,229	Yes	5
WATER ST	3	745	10	864	Yes	6
WATER TOWER COURT	9	890	20	1,648	Yes	7
WEST ST	7	710	18	1,771	Yes	8
WESTERN AVE	4	725	16	1,814	Yes	9

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	3	1
Location	806 S FIRST ST	137 HOSPITAL DR	597 S WATER ST	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN TURBINE	5
Year Installed	1990	2001	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,000	600	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1986	2001	1986	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	125	30	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	15
Location	407 WESTERN AVE	806 S FIRST ST	404 MONROE ST	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	LAYNE	19
Year Installed	1990	1990	1997	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,400	2,000	1,500	22
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1995	1994	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	75	75	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	7	8	9	1
Location	870 WEST ST	137 HOSPITAL DR	WATER TOWER COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1984	1997	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,075	1,300	1,200	8
Pump Motor or Standby Engine Mfr	LAYNE	US	US	9
Year Installed	1984	1997	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	100	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #1	HIGH LIFT #1 FIRST	HIGH LIFT #2	15
Location	137 HOSPITAL DR	806 S. FIRST STREET	137 HOSPITAL DR	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	PEERLESS	GOULD	PEERLESS	19
Year Installed	1996	1978	1996	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,500	1,500	1,500	22
Pump Motor or Standby Engine Mfr	US	MARATHON	US	23
Year Installed	1996	1978	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	100	60	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	HIGH LIFT #2 FIRST	HIGH LIFT #3	HIGH LIFT #3 FIRST	1
Location	806 S. FIRST STREET	137 HOSPITAL DRIVE	806 S. FIRST STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	PEERLESS	CRANE DEMING	5
Year Installed	1978	2002	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,500	8
Pump Motor or Standby Engine Mfr	MARATHON	US	G.E.	10
Year Installed	1978	2002	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	LOW LIFT #1	LOW LIFT #2	15
Location	806 S. FIRST STREET	806 S. FIRST STREET	806 S. FIRST STREET	16
Purpose	B	B	B	17
Destination	D	T	T	18
Pump Manufacturer	FAIRBANKS	LAYNE	LAYNE	19
Year Installed	1952	1993	1998	20
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,500	1,200	1,200	22
Pump Motor or Standby Engine Mfr	FAIRBANKS	US	US	24
Year Installed	1952	1993	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	25	25	27
Footnotes				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	LOW LIFT #3	WTP HIGH LIFT PUMP	WTP HIGH LIFT PUMP 2	1
Location	806 S. FIRST STREET	1007 WEST ST	1007 WEST ST	2
Purpose	B	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1998	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,300	1,300	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1998	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	60	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 24
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	2TH ST. PUMPING STATION	137 HOSPITAL DRIVE	509 O CONNELL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	2003	1996	1951	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	37	80	143	6
Total capacity in gallons (actual)	500,000	300,000	300,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	OTHER	OTHER	11
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	3.5999	8.1000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

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	806 S. 1ST ST #1	870 WEST STREATMENT	806 S. 1ST ST #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1966	1985	1952	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	15	98	15	6
Total capacity in gallons (actual)	360,000	500,000	324,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	3.5999	8.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WESTERN		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1966		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	123		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.5999		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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	2.000	20				20		1
M	D	4.000	25,729				25,729		2
M	D	6.000	323,614	5,204	4,703	315	324,430	*	3
M	D	8.000	160,056	1,907	1,907	3,853	163,909	*	4
M	S	8.000	3,097				3,097		5
M	D	10.000	34,794	348	348		34,794	*	6
M	S	10.000	3,273				3,273		7
M	D	12.000	13,082	4,061	4,061	6,556	19,638	*	8
M	S	12.000	3,043				3,043		9
M	T	12.000	41,354				41,354		10
M	T	14.000	1,090				1,090		11
M	S	16.000	70				70		12
M	T	16.000	7,883	128	128		7,883	*	13
M	S	18.000	85				85		14
Total Within Municipality			617,190	11,648	11,147	10,724	628,415		
Total Utility			617,190	11,648	11,147	10,724	628,415		

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.

 Main additions financed by the utility.

Explain all reported Adjustments.

 Per PSC request in rate case.

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	1,221		2		1,219		* 1
M	0.750	2,886				2,886		2
M	1.000	2,783	133		17	2,933		* 3
M	1.250	9				9		4
M	1.500	333	32			365		* 5
L	1.500	13				13		6
L	2.000	25				25		7
M	2.000	125	19		1	145		* 8
M	4.000	42				42		9
M	6.000	41	1			42		* 10
M	8.000	7				7		11
M	10.000	2				2		12
Total Utility		7,487	185	2	18	7,688	0	

WATER SERVICES

Water Services (Page W-20)

General footnotes

Explain all reported Adjustments.

Per PSC request in rate case.

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.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There are no services 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	6,862	732	90	(1)	7,503	124	1
0.750	1,465	54	13		1,506	15	2
1.000	224	24	4	(2)	242	5	3
1.500	142	20		2	164	0	4
2.000	94				94	18	5
3.000	30				30	1	6
4.000	12				12	5	7
6.000	7				7	6	8
Total:	8,836	830	107	(1)	9,558	174	

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	6,189	391	9	9	0	905	7,503	1
0.750	1,251	155	10	3	0	87	1,506	2
1.000	22	156	13	8	0	43	242	3
1.500	0	89	12	7	0	56	164	4
2.000	0	51	18	7	0	18	94	5
3.000	0	19	3	6	0	2	30	6
4.000	0	3	3	1	0	5	12	7
6.000	0	3	2	1	0	1	7	8
Total:	7,462	867	70	42	0	1,117	9,558	

METERS

Meters (Page W-21)

Explain all reported adjustments.

This adjustment relates to correction of a prior year count.

If Tested During Year column total is zero, please explain.

The utility is in the process of replacing all meters with AMR meters over 5-7 year period.

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

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The one meter not tested was newly installed.

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	1,325	38	26	30	1,367	2
Total Fire Hydrants	1,325	38	26	30	1,367	
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:	2,649
Number of distribution system valves end of year:	1,350
Number of distribution valves operated during year:	1,050

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

Per PSC Request in rate case.
