



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: WAUSAU WATER WORKS

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Principal Office: 407 GRANT STREET  
WAUSAU, WI 54403-4783

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For the Year Ended: DECEMBER 31, 2008

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**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:** WAUSAU WATER WORKS

**Utility Address:** 407 GRANT STREET  
WAUSAU, WI 54403-4783

**When was utility organized?** 1/1/1885

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** [http://www.ci.wausau.wi.us/detailed\\_info.asp?dep=20](http://www.ci.wausau.wi.us/detailed_info.asp?dep=20)

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MS DEBRA J GEIER

**Title:** ADMINISTRATIVE ASSISTANT

**Office Address:**

407 GRANT STREET  
WAUSAU, WI 54403-4783

**Telephone:** (715) 261 - 6533

**Fax Number:** (715) 261 - 6535

**Email Address:** Deb.Geier@ci.wausau.wi.us

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

**Name:** JAMES E TIPPLE

**Title:** MAYOR/PRESIDENT

**Office Address:**

407 GRANT STREET  
WAUSAU, WI 54403

**Telephone:** (715) 261 - 6803

**Fax Number:** (715) 261 - 6508

**Email Address:** Jim.Tipple@ci.wausau.wi.us

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

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

**Name:** MICHAEL LENSIRE

**Title:** PARTNER

**Office Address:** CLIFTON GUNDERSON & CO

P.O. BOX 106  
STEVENS POINT , WI 54481

**Telephone:** (715) 344 - 8544

**Fax Number:** (715) 344 - 4984

**Email Address:** Mike.Lensmire@cliftoncpa.com

**Date of most recent audit report:** 6/23/2008

**Period covered by most recent audit:** 1/01/2007-12/31/2007

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JOSEPH L GEHIN

**Title:** DIRECTOR OF ADMINISTRATION-PUBLIC WORKS/UTILITIES

**Office Address:**

407 GRANT STREET  
WAUSAU, WI 54403

**Telephone:** (715) 261 - 6534

**Fax Number:** (715) 261 - 6535

**Email Address:** Joe.Gehin@ci.wausau.wi.us

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**Name of utility commission/committee:** Wausau Water Works Commission

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**Names of members of utility commission/committee:**

MS DEBRA HADLEY, SECRETARY

MR GEORGE MILLION, COMMISSIONER

MR ROGER OTTO, COMMISSIONER

MR L.S. REBMAN, COMMISSIONER

MR JAMES E TIPPLE, PRESIDENT

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**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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**Contract/Agreement beginning-ending dates:**

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

**Identification and Ownership - Contacts (Page iv)**

**General footnotes**

2008 books are expected to be audited in May 2009

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,782,899	4,766,710	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,228,705	2,005,362	2
Depreciation Expense (403)	553,947	538,581	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	877,340	866,655	5
<b>Total Operating Expenses</b>	<b>3,659,992</b>	<b>3,410,598</b>	
<b>Net Operating Income</b>	<b>1,122,907</b>	<b>1,356,112</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,122,907</b>	<b>1,356,112</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	155	(1,150)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	13,479	47,980	10
Miscellaneous Nonoperating Income (421)	474,862	846,060	11
<b>Total Other Income</b>	<b>488,496</b>	<b>892,890</b>	
<b>Total Income</b>	<b>1,611,403</b>	<b>2,249,002</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(109,599)	(109,599)	12
Other Income Deductions (426)	191,906	186,456	13
<b>Total Miscellaneous Income Deductions</b>	<b>82,307</b>	<b>76,857</b>	
<b>Income Before Interest Charges</b>	<b>1,529,096</b>	<b>2,172,145</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	201,569	174,444	14
Amortization of Debt Discount and Expense (428)	37,424	3,653	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>238,993</b>	<b>178,097</b>	
<b>Net Income</b>	<b>1,290,103</b>	<b>1,994,048</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	28,615,625	26,621,577	20
Balance Transferred from Income (433)	1,290,103	1,994,048	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>29,905,728</b>	<b>28,615,625</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	4,782,899	0	4,782,899	1
<b>Total (Acct. 400):</b>	<b>4,782,899</b>	<b>0</b>	<b>4,782,899</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,228,705	0	2,228,705	2
<b>Total (Acct. 401-402):</b>	<b>2,228,705</b>	<b>0</b>	<b>2,228,705</b>	
<b>Depreciation Expense (403):</b>				
Derived	553,947	0	553,947	3
<b>Total (Acct. 403):</b>	<b>553,947</b>	<b>0</b>	<b>553,947</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	877,340	0	877,340	5
<b>Total (Acct. 408):</b>	<b>877,340</b>	<b>0</b>	<b>877,340</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,122,907</b>	<b>0</b>	<b>1,122,907</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
PRIVATE WELL PERMITS	1,753	0	1,753	9
EXPENSES ATTRIBUTABLE TO PRIVATE WELL PERMITS	(784)	0	(784)	10
SALE OF NORTHWOODS MIST	704	0	704	11
EXPENSES ATTRIBUTABLE TO NORTHWOODS MIST	(1,518)	0	(1,518)	12
<b>Total (Acct. 417):</b>	<b>155</b>	<b>0</b>	<b>155</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	13
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON SINKING FUNDS	2	0	2	14
INTEREST ON DEPRECIATION FUNDS	5,620	0	5,620	15
OTHER INTEREST	7,857	0	7,857	16
<b>Total (Acct. 419):</b>	<b>13,479</b>	<b>0</b>	<b>13,479</b>	

## 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)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		472,321	472,321	17
INSPECTION SERVICES	2,541		2,541	18
<b>Total (Acct. 421):</b>	<b>2,541</b>	<b>472,321</b>	<b>474,862</b>	
<b>TOTAL OTHER INCOME:</b>	<b>16,175</b>	<b>472,321</b>	<b>488,496</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(109,599)	0	(109,599)	19
NONE			0	20
<b>Total (Acct. 425):</b>	<b>(109,599)</b>	<b>0</b>	<b>(109,599)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	191,906	191,906	21
NONE			0	22
<b>Total (Acct. 426):</b>	<b>0</b>	<b>191,906</b>	<b>191,906</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(109,599)</b>	<b>191,906</b>	<b>82,307</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	201,569	0	201,569	23
<b>Total (Acct. 427):</b>	<b>201,569</b>	<b>0</b>	<b>201,569</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
2006 GO, 2007 REF	37,424		37,424	24
<b>Total (Acct. 428):</b>	<b>37,424</b>	<b>0</b>	<b>37,424</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	25
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	26
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	27
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	28
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>238,993</b>	<b>0</b>	<b>238,993</b>	
<b>NET INCOME:</b>	<b>1,009,688</b>	<b>280,415</b>	<b>1,290,103</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	13,061,067	15,554,558	28,615,625	29
<b>Total (Acct. 216):</b>	<b>13,061,067</b>	<b>15,554,558</b>	<b>28,615,625</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	1,009,688	280,415	<b>1,290,103</b>	<b>30</b>
<b>Total (Acct. 433):</b>	<b>1,009,688</b>	<b>280,415</b>	<b>1,290,103</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	31
<b>Total (Acct. 434):</b>	0	0	0	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	32
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	33
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	34
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>14,070,755</b>	<b>15,834,973</b>	<b>29,905,728</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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	4,782,899	0	0	0	4,782,899	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	1,511				1,511	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>4,781,388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,781,388</b>	

## 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	577,475	16,568	594,043	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	123,458	0	123,458	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	4,286	0	4,286	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	16,568	(16,568)	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>721,787</b>	<b>0</b>	<b>721,787</b>	

## 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	16.0	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	47,010,038	45,256,668	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	11,895,796	11,131,336	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>35,114,242</b>	<b>34,125,332</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	292,726		9
Depreciation Fund (126)	713,041		10
Other Special Funds (128)	0	816,524	11
<b>Total Other Property and Investments</b>	<b>1,005,767</b>	<b>816,524</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	175,168	932,614	12
Special Deposits (134)	0		13
Working Funds (135)	100	100	14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	865,926	699,899	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	0	20
Plant Materials and Operating Supplies (154)	97,164	91,310	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>1,138,358</b>	<b>1,723,923</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	167,661	205,085	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
<b>Total Deferred Debits</b>	<b>167,661</b>	<b>205,085</b>	
<b>Total Assets and Other Debits</b>	<b>37,426,028</b>	<b>36,870,864</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	455,575	455,575	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	29,905,728	28,615,625	37
<b>Total Proprietary Capital</b>	<b>30,361,303</b>	<b>29,071,200</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,817,690	5,420,417	38
Advances from Municipality (223)	100,000	200,000	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>4,917,690</b>	<b>5,620,417</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	149,292	46,598	42
Payables to Municipality (233)	100,000	100,000	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	44,969	84,485	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	208,696	194,528	48
<b>Total Current and Accrued Liabilities</b>	<b>502,957</b>	<b>425,611</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,644,078	1,753,636	51
<b>Total Deferred Credits</b>	<b>1,644,078</b>	<b>1,753,636</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>37,426,028</b>	<b>36,870,864</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	45,256,668	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	29,131,337	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	17,532,440	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	6,197				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	340,064				8
<b>Total Utility Plant</b>	<b>47,010,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	8,941,760	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,954,036	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
<b>Total Accumulated Provision</b>	<b>11,895,796</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>35,114,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (111.1)</b>	8,361,572				<b>8,361,572</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	553,947				<b>553,947</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	74,245				<b>74,245</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Power Op/Transportation	24,959				<b>24,959</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>653,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>653,151</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	60,853				<b>60,853</b>	<b>18</b>
Cost of removal	12,110				<b>12,110</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>72,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,963</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>8,941,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,941,760</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	2,769,764				<b>2,769,764</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	191,906				<b>191,906</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>191,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,906</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	7,634				<b>7,634</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>7,634</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,634</b>	25
<b>Balance end of year (111.2)</b>	<b>2,954,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,954,036</b>	26
<b>Footnotes</b>						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
	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	97,164	91,310	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
<b>Total Materials and Supplies</b>	<b>97,164</b>	<b>91,310</b>	

## 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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1994 GO BOND	1,551	428	0	1
2006 GO NOTE	2,103	428	16,824	2
2007 GO REFUNDING	2,711	428	32,597	3
DEFERRED AMT ON REFUNDING	31,060	428	118,240	4
<b>Total</b>			<b>167,661</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

### 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	455,575	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>455,575</b>	

**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)	
1994 GO BOND	04/01/1994	10/01/2008	4.54%	0	1
2006 GO BOND	10/01/2006	10/01/2016	3.68%	2,412,690	2
2007B GEN OBLIG REF BONDS	05/08/2007	05/01/2019	3.77%	2,405,000	3
<b>Total Bonds (Account 221):</b>				<b>4,817,690</b>	

## 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)	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM SEWER UTILITY	08/31/2003	12/31/2009	0.00%	100,000	* 1
<b>Total for Account 223</b>				<b>100,000</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

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## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

#### General footnotes

In 2003, the Wastewater Division loaned \$500,000 to the Drinking Water Division to help finance the new water tower. Repayment was to commence in 2004, however due to cash flow concerns of the water utility, Wausau Water Works Commission, at the January 11, 2005 meeting, postponed reimbursement to the Wastewater Division until the cash situation is significant for repayment. No interest is accruing or will be paid per phone conversation with Dave Sheard of PSC Staff. 1st payment in the amount of \$100,000 was repaid to the Wastewater Division in 2005.

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**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	877,340	2
Charged electric department expense		3
Charged sewer department expense	15,004	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>892,344</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	831,820	6
Social Security taxes	56,502	7
PSC Remainder Assessment	4,022	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>892,344</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
2006 GO BOND	24,930	97,015	99,720	<b>22,225</b>	1
2007B GO REFUNDING BOND	58,330	100,878	136,464	<b>22,744</b>	2
1994 GO BOND	1,225	3,676	4,901	<b>0</b>	3
<b>Subtotal</b>	<b>84,485</b>	<b>201,569</b>	<b>241,085</b>	<b>44,969</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			<b>0</b>	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			<b>0</b>	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>84,485</b>	<b>201,569</b>	<b>241,085</b>	<b>44,969</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
2006 GO NOTE, 2007 GO BOND	292,726	3
<b>Total (Acct. 125):</b>	<b>292,726</b>	
<b>Depreciation Fund (126):</b>		
2006 GO NOTE, 2007 GO BOND	713,041	4
<b>Total (Acct. 126):</b>	<b>713,041</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	491,887	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
CUSTOMER CHARGES FOR TURN ONS, CONSTR MTRS, MISC	33,582	11
SPECIAL ASSESSMENTS	122,872	12
RECEIVABLE - VILLAGE OF BROKAW-COST SHARE BOOSTER STATION	217,585	13
<b>Total (Acct. 142):</b>	<b>865,926</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		17
<b>Total (Acct. 145):</b>	<b>0</b>	

## 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)	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
ADVANCE TO SEWER UTILITY	100,000	* 24
<b>Total (Acct. 233):</b>	<b>100,000</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,643,986	25
SALES TAX DUE STATE	92	26
<b>Total (Acct. 253):</b>	<b>1,644,078</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### 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.

Acct 233 - Wausau Water Works Commission advanced \$500,000 from the Wastewater Division to the Drinking Water Division, with repayment to commence in 2004. Due to cash flow concerns of the water utility, Wausau Water Works Commission at their January 11, 2005 meeting, postponed reimbursement to the Wastewater Division until the cash situation is significant for repayment. Advance was at 0% interest.

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	28,520,503	0	0	0	<b>28,520,503</b>	<b>1</b>
Materials and Supplies	94,237	0	0	0	<b>94,237</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	8,651,666	0	0	0	<b>8,651,666</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	1,698,785	0	0	0	<b>1,698,785</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>18,264,289</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,264,289</b>	
Net Operating Income	1,122,907	0	0	0	<b>1,122,907</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.15%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.15%</b>	

**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	1,753,585	0	0	0	<b>1,753,585</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	109,599	0	0	0	<b>109,599</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>1,643,986</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,643,986</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

Wausau Water Works put into service a new water booster station on December 29, 2008 to service the Village of Brokaw under a wholesale water agreement. Rates were determined by the PSC in a rate study that went into effect 3/1/2006. Brokaw will cost share in the cost of the booster station.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	4,512,605	4,567,031	1
<b>Total Sales of Water</b>	<b>4,512,605</b>	<b>4,567,031</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	60,402	64,175	2
Rents from Water Property (472 )	112,801	29,560	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	97,091	105,944	5
<b>Total Other Operating Revenues</b>	<b>270,294</b>	<b>199,679</b>	
<b>Total Operating Revenues</b>	<b>4,782,899</b>	<b>4,766,710</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	424,916	391,957	7
Water Treatment Expenses (640-652)	471,819	435,159	8
Transmission and Distribution Expenses (660-678)	647,540	571,416	9
Customer Accounts Expenses (901-906)	97,124	75,891	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	587,306	530,939	12
<b>Total Operation and Maintenance Expenses</b>	<b>2,228,705</b>	<b>2,005,362</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	553,947	538,581	13
Amortization Expense (404-407)		0	14
Taxes (408 )	877,340	866,655	15
<b>Total Other Operating Expenses</b>	<b>1,431,287</b>	<b>1,405,236</b>	
<b>Total Operating Expenses</b>	<b>3,659,992</b>	<b>3,410,598</b>	
<b>NET OPERATING INCOME</b>	<b>1,122,907</b>	<b>1,356,112</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	13,878	665,601	2,278,199	5
Commercial (461.2 )	1,451	367,398	887,557	6
Industrial (461.3 )	83	234,176	382,734	7
Public Authority (461.4 )	109	111,798	224,513	8
<b>Total Metered Sales to General Customers (461)</b>	<b>15,521</b>	<b>1,378,973</b>	<b>3,773,003</b>	
Private Fire Protection Service (462 )	171		70,669	9
Public Fire Protection Service (463 )	15,488		668,933	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>31,180</b>	<b>1,378,973</b>	<b>4,512,605</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	668,933	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Other (specify):</b>		
<b>Total Public Fire Protection Service (463)</b>	<b>668,933</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	60,402	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>60,402</b>	
<b>Rents from Water Property (472):</b>		
RENTAL ON WATER TOWERS/RESERVOIRS FOR ANTENNA PLACEMENT	112,801	7
<b>Total Rents from Water Property (472)</b>	<b>112,801</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
TURN ON CHARGES	4,730	9
GROUNDWATER RECOVERY	20,520	10
SALE OF SCRAP	10,078	11
SALE OF FIXED ASSETS	2,000	12
Return on net investment in meters charged to sewer department	59,763	13
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>97,091</b>	

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## OTHER OPERATING REVENUES (WATER)

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**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.**

Other Water Revenues - slight increase over 2007 in sale of scrap - scrap metal.

Charges for groundwater recovery.

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## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	36,749	38,819	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	259,945	233,796	16
Pumping Labor and Expenses (624)	35,937	34,529	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	26,823	28,487	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	8,589	12,481	22
Maintenance of Power Production Equipment (632)	13,001	14,305	23
Maintenance of Pumping Equipment (633)	43,872	29,540	* 24
<b>Total Pumping Expenses</b>	<b>424,916</b>	<b>391,957</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	36,749	38,819	25
Chemicals (641)	260,563	206,638	* 26
Operation Labor and Expenses (642)	44,520	64,760	* 27
Miscellaneous Expenses (643)	59,237	65,571	* 28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	19,730	25,946	31
Maintenance of Water Treatment Equipment (652)	51,020	33,425	* 32
<b>Total Water Treatment Expenses</b>	<b>471,819</b>	<b>435,159</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	391	146	34
Transmission and Distribution Lines Expenses (662)	284	5,020	* 35
Meter Expenses (663)	31,392	44,392	* 36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	18,390	11,586	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	32,374	35,920	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	3,211	1,495	42
Maintenance of Transmission and Distribution Mains (673)	315,558	246,048	43
Maintenance of Services (675)	127,625	137,288	* 44
Maintenance of Meters (676)	55,430	57,045	* 45
Maintenance of Hydrants (677)	62,885	32,476	* 46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>647,540</b>	<b>571,416</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	6,406	135	48
Meter Reading Expenses (902)	17,953	12,303	49
Customer Records and Collection Expenses (903)	71,254	61,600	50
Uncollectible Accounts (904)	1,511	1,853	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
<b>Total Customer Accounts Expenses</b>	<b>97,124</b>	<b>75,891</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	71,108	66,513	55
Office Supplies and Expenses (921)	23,989	23,990	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	85,194	63,939	* 58
Property Insurance (924)	11,358	11,851	59
Injuries and Damages (925)	35,705	41,186	60
Employee Pensions and Benefits (926)	323,544	288,437	* 61
Regulatory Commission Expenses (928)		0	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	27,673	27,705	64
Rents (931)		0	65
Maintenance of General Plant (932)	8,735	7,318	66
<b>Total Administrative and General Expenses</b>	<b>587,306</b>	<b>530,939</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,228,705</b>	<b>2,005,362</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

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

- Acct. 633 - increase in expense for repair of machinery and parts
  
  - Acct. 641 - increases in costs of lime, chlorine and ammonia, plus purchased a 2 year supply of fluoride.
  
  - Acct. 642 - significant decrease in sick leave pay and decrease in general expenses.
  
  - Acct. 643 - decrease in operating expenses.
  
  - Acct. 652 - increase in expenses for repair of equipment and parts.
  
  - Acct. 662 - decrease in operating expenses.
  
  - Acct. 663 - decrease in labor costs attributable to retirement of 2 employees.
  
  - Acct. 675 - decrease in operating expenses.
  
  - Acct. 676 - decrease in operating expenses.
  
  - Acct. 677 - increase in personnel costs and parts for repairing hydrants.
  
  - Acct. 923 - Increase in City charges for HR, auditing, accounting, legal, etc.
  
  - Acct. 926 - Increase in health insurance expense.
-

### 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		831,820	825,342	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,004	15,170	2
<b>Net property tax equivalent</b>		<b>816,816</b>	<b>810,172</b>	
Social Security		56,502	50,776	3
PSC Remainder Assessment		4,022	5,707	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>877,340</b>	<b>866,655</b>	

## 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			Marathon				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.175980				2
County tax rate	mills		5.378814				3
Local tax rate	mills		8.231380				4
School tax rate	mills		9.643781				5
Voc. school tax rate	mills		1.917582				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>25.347537</b>				9
Less: state credit	mills		1.570072				10
<b>Net tax rate</b>	mills		<b>23.777465</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>8.231380</b>				12
<b>Combined School Tax Rate</b>	mills		<b>11.561363</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>19.792743</b>				15
<b>Total Tax Rate</b>	mills		<b>25.347537</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.780855</b>				17
<b>Total tax net of state credit</b>	mills		<b>23.777465</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>18.566745</b>				19
Utility Plant, Jan. 1	\$	45,256,668	45,256,668				20
Materials & Supplies	\$	91,310	91,310				21
<b>Subtotal</b>	\$	<b>45,347,978</b>	<b>45,347,978</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>45,347,978</b>	<b>45,347,978</b>				24
Assessment Ratio	dec.		0.987952				25
<b>Assessed Value</b>	\$	<b>44,801,626</b>	<b>44,801,626</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>18.566745</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>831,820</b>	<b>831,820</b>				28
Tax Equivalent per 1994 PSC Report	\$	545,935					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>831,820</b>					31
Footnotes							32

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	73,421				73,421	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)	512,137				512,137	8
Supply Mains (316)	994,820				994,820	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>1,580,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,580,378</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	19,358	13,171			32,529	11
Structures and Improvements (321)	226,033	150,717			376,750	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	501,622	60,282			561,904	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	98,371				98,371	16
<b>Total Pumping Plant</b>	<b>845,384</b>	<b>224,170</b>	<b>0</b>	<b>0</b>	<b>1,069,554</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	10,805				10,805	17
Structures and Improvements (331)	3,372,712				3,372,712	18
Sand or Other Media Filtration Equipment (332)	4,001,419				4,001,419	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>7,384,936</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,384,936</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	48,775				48,775	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,616,390				1,616,390	24
Transmission and Distribution Mains (343)	9,996,666	753,569	8,376		10,741,859	* 25
Services (345)	915,364	105,547	1,233		1,019,678	* 26
Meters (346)	2,945,181	73,975	24,709		2,994,447	27
Hydrants (348)	1,109,924	101,564	1,376		1,210,112	* 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>16,632,300</b>	<b>1,034,655</b>	<b>35,694</b>	<b>0</b>	<b>17,631,261</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	5,000				5,000	30
Structures and Improvements (390)	395,347				395,347	31
Office Furniture and Equipment (391)	27,335				27,335	32
Computer Equipment (391.1)	215,316	2,850	4,863		213,303	33
Transportation Equipment (392)	378,341	20,845	20,296		378,890	34
Stores Equipment (393)	352				352	35
Tools, Shop and Garage Equipment (394)	61,511				61,511	36
Laboratory Equipment (395)	18,672				18,672	37
Power Operated Equipment (396)	188,800				188,800	38
Communication Equipment (397)	175,998				175,998	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>1,466,672</b>	<b>23,695</b>	<b>25,159</b>	<b>0</b>	<b>1,465,208</b>	
<b>Total utility plant in service directly assignable</b>	<b>27,909,670</b>	<b>1,282,520</b>	<b>60,853</b>	<b>0</b>	<b>29,131,337</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>27,909,670</b>	<b>1,282,520</b>	<b>60,853</b>	<b>0</b>	<b>29,131,337</b>	

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

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

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.**

General water and sewer extensions and replacements due to road reconstruction.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	207,717	150,717			358,434	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	165,838	60,282			226,120	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	38,934				38,934	16
<b>Total Pumping Plant</b>	<b>412,489</b>	<b>210,999</b>	<b>0</b>	<b>0</b>	<b>623,488</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
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)	14,511,338	38,477	5,821		14,543,994	25
Services (345)	1,043,564	33,667	857		1,076,374	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	1,279,067	10,473	956		<b>1,288,584</b>	<b>28</b>
Other Transmission and Distribution Plant (349)	0				<b>0</b>	<b>29</b>
<b>Total Transmission and Distribution Plant</b>	<b>16,833,969</b>	<b>82,617</b>	<b>7,634</b>	<b>0</b>	<b>16,908,952</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				<b>0</b>	<b>30</b>
Structures and Improvements (390)	0				<b>0</b>	<b>31</b>
Office Furniture and Equipment (391)	0				<b>0</b>	<b>32</b>
Computer Equipment (391.1)	0				<b>0</b>	<b>33</b>
Transportation Equipment (392)	0				<b>0</b>	<b>34</b>
Stores Equipment (393)	0				<b>0</b>	<b>35</b>
Tools, Shop and Garage Equipment (394)	0				<b>0</b>	<b>36</b>
Laboratory Equipment (395)	0				<b>0</b>	<b>37</b>
Power Operated Equipment (396)	0				<b>0</b>	<b>38</b>
Communication Equipment (397)	0				<b>0</b>	<b>39</b>
SCADA Equipment (397.1)	0				<b>0</b>	<b>40</b>
Miscellaneous Equipment (398)	0				<b>0</b>	<b>41</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,246,458</b>	<b>293,616</b>	<b>7,634</b>	<b>0</b>	<b>17,532,440</b>	
Common Utility Plant Allocated to Water Department (300)	0				<b>0</b>	<b>42</b>
<b>Total utility plant in service</b>	<b>17,246,458</b>	<b>293,616</b>	<b>7,634</b>	<b>0</b>	<b>17,532,440</b>	

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

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**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)**

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.**

Structures and Improvements - Acct. 321 - Built a booster station to provide service to the Village of Brokaw. Brokaw will cost share the cost of building the station.

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## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	252,369	2.94%	15,057	4
Supply Mains (316)	242,890	1.77%	17,608	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>495,259</b>		<b>32,665</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	143,327	2.70%	6,781	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	453,832	4.42%	22,616	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	32,452	4.29%	2,087	11
<b>Total Pumping Plant</b>	<b>629,611</b>		<b>31,484</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,064,376	2.50%	84,318	12
Sand or Other Media Filtration Equipment (332)	1,998,551	3.24%	129,646	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>3,062,927</b>		<b>213,964</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	658,680	2.10%	33,944	17
Transmission and Distribution Mains (343)	718,309	0.93%	93,510	18
Services (345)	375,146	2.09%	19,347	19
Meters (346)	1,136,768	5.00%	149,285	20
Hydrants (348)	204,634	1.59%	18,050	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>3,093,537</b>		<b>314,136</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	193,025	2.56%	10,121	23
Office Furniture and Equipment (391)	25,579	5.88%	701	24
Computer Equipment (391.1)	184,479	25.00%	10,013	25
Transportation Equipment (392)	353,415	18.00%	13,500	26
Stores Equipment (393)	352	5.88%		27
Tools, Shop and Garage Equipment (394)	61,511	7.69%		28
Laboratory Equipment (395)	18,672	5.88%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					267,426	4
316					260,498	5
317					0	6
	0	0	0	0	527,924	
321					150,108	7
323					0	8
325					476,448	9
326					0	10
328					34,539	11
	0	0	0	0	661,095	
331					1,148,694	12
332					2,128,197	13
333					0	14
334					0	15
	0	0	0	0	3,276,891	
341					0	16
342					692,624	17
343	8,376	11,910			791,533	18
345	1,233				393,260	19
346	24,709				1,261,344	20
348	1,376	200			221,108	21
349					0	22
	35,694	12,110	0	0	3,359,869	
390					203,146	23
391					26,280	24
391.1	4,863				189,629	25
392	20,296				346,619	26
393					352	27
394					61,511	28
395					18,672	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	144,097	6.07%	11,460	<b>30</b>
Communication Equipment (397)	99,108	9.09%	15,107	<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>1,080,238</b>		<b>60,902</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,361,572</b>		<b>653,151</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>8,361,572</b>		<b>653,151</b>	

**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					155,557	30
397					114,215	31
397.1					0	32
398					0	33
	25,159	0	0	0	1,115,981	
	60,853	12,110	0	0	8,941,760	
					0	34
	60,853	12,110	0	0	8,941,760	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	38,060	2.70%	5,608	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	78,954	4.42%	7,330	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	6,820	4.29%	1,670	11
<b>Total Pumping Plant</b>	<b>123,834</b>		<b>14,608</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	1,927,602	0.93%	134,981	18
Services (345)	396,655	2.09%	21,971	19
Meters (346)	0	0.00%		20
Hydrants (348)	321,673	1.59%	20,346	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,645,930</b>		<b>177,298</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					43,668	7
323					0	8
325					86,284	9
326					0	10
328					8,490	11
	0	0	0	0	138,442	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	5,821				2,056,762	18
345	857				417,769	19
346					0	20
348	956				341,063	21
349					0	22
	7,634	0	0	0	2,815,594	
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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,769,764</b>		<b>191,906</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>2,769,764</b>		<b>191,906</b>	

**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	
	7,634	0	0	0	2,954,036	
					0	34
	7,634	0	0	0	2,954,036	

## 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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			135,165	<b>135,165</b>	1
February			123,724	<b>123,724</b>	2
March			134,476	<b>134,476</b>	3
April			132,863	<b>132,863</b>	4
May			140,889	<b>140,889</b>	5
June			152,494	<b>152,494</b>	6
July			178,501	<b>178,501</b>	7
August			192,067	<b>192,067</b>	8
September			154,994	<b>154,994</b>	9
October			134,788	<b>134,788</b>	10
November			124,175	<b>124,175</b>	11
December			135,278	<b>135,278</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,739,414</b>	<b>1,739,414</b>	

## 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):	1,739,414	1
Less: Gallons (000's) used in the treatment process:	30,605	2
Subtotal: Gallons (000's) entering distribution system:	<b>1,708,809</b>	3
Less: Gallons (000's) sold:	1,378,973	4
Gallons (000's) entering distribution system but not sold:	<b>329,836</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	20,000	7
Gallons (000's) used for fire protection:	13,278	8
Gallons (000's) used to prevent freezing of distribution system:	353	9
Gallons (000's) used for other system uses:	9,043	10
Subtotal Estimated Usage:	<b>42,674</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	92,288	13
Gallons (000's) lost due to service leaks or breaks:	2,510	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:	<b>192,364</b>	17
Subtotal of Estimated Losses:	<b>287,162</b>	18
Percentage of water entering distribution system sold:	<b>81%</b>	19
Percentage of unaccounted for water:	<b>11%</b>	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.)	7,411	22
Date of maximum: 08/18/2008		23
Cause of maximum: warm, dry period		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,508	25
Date of minimum: 01/20/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	3,410,985	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:	27	32
Number of service breaks repaired this year:	12	33
Population served (estimate the number of individuals served):		34
Inside municipality?	39,000	35
Outside municipality?		36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
BUGBEE AVENUE	9	100	20	234,500	Yes	<b>1</b>
CORNER OF BUGBEE & TIERNEY	10	164	30	944,833	Yes	<b>2</b>
MARTIN STREET	7	100	24	970,917	Yes	<b>3</b>
PEARSON STREET	6	100	24	1,032,333	Yes	<b>4</b>
TIERNEY AVENUE	11	165	30	794,083	Yes	<b>5</b>
UNION & 3RD STREET	3	100	18	1,138,000	Yes	<b>6</b>

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## 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	18TH ST BSTR PUMP #1	18TH ST BSTR PUMP #2	18TH ST BSTR PUMP #3	1
Location	18TH ST BOOSTER	18TH ST BOOSTER	18TH ST BOOSTER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	2003	2003	2003	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	60	120	120	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9
Year Installed	2003	2003	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	3	7	7	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	18TH ST BSTR PUMP #4	18TH ST BSTR PUMP #5	28TH AV BSTR PUMP #1	15
Location	18TH ST BOOSTER	18TH ST BOOSTER	28TH AVE BOOSTER	16
Purpose	B	B	B	17
Destination	D	D	R	18
Pump Manufacturer	AURORA	AURORA	CRANE	19
Year Installed	2003	2003	1978	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,320	1,320	500	22
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	ALLIS CHALMERS	23
Year Installed	2003	2003	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	20	50	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	28TH AV BSTR PUMP#2	BROKAW BSTR PUMP #1	BROKAW BSTR PUMP #2	1
Location	28TH AVE BOOSTER	20TH AVENUE	20TH AVENUE	2
Purpose	B	B	B	3
Destination	R	D	D	4
Pump Manufacturer	PACO	SYNCROFLO	SYNCROFLO	5
Year Installed	1996	2008	2008	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	250	250	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	MARATHON ELECTRIC	MARATHON ELECTRIC	9 10
Year Installed	1978	2008	2008	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	25	25	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BROKAW BSTR PUMP #3	BROWN BSTR PUMP #1	BROWN BSTR PUMP #2	15
Location	20TH AVENUE	BROWN ST BOOSTER	BROWN ST BOOSTER	16
Purpose	B	B	B	17
Destination	D	R	R	18
Pump Manufacturer	SYNCROFLO	PACO	FAIRBANKS	19
Year Installed	2008	1996	1988	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	250	600	600	22
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	US MOTOR	MARATHON ELECTRIC	23 24
Year Installed	2008	1996	1988	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	25	60	75	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	BROWN BSTR PUMP #3	ELM ST BSTR PUMP #1	ELM ST BSTR PUMP #2	1
Location	BROWN ST BOOSTER	ELM ST BOOSTER	ELM ST BOOSTER	2
Purpose	B	B	B	3
Destination	R	R	R	4
Pump Manufacturer	WORTHINGTON	PACO	PACO	5
Year Installed	1962	1998	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	80	250	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	US MOTOR	US MOTOR	9 10
Year Installed	1962	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	8	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	ELM ST BSTR PUMP #3	MONROE BSTR PUMP #2	MONROE BSTR PUMP #3	15
Location	ELM ST BOOSTER	MONROE ST BOOSTER	MONROE ST BOOSTER	16
Purpose	B	B	B	17
Destination	R	D	D	18
Pump Manufacturer	PACO	PEERLESS	ALLIS CHALMERS	19
Year Installed	1998	1982	1982	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	250	150	600	22
Pump Motor or Standby Engine Mfr	US MOTOR	CENTURY	MARATHON ELECTRIC	23 24
Year Installed	1998	1982	1982	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	20	10	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	PUMP #1	PUMP #2	PUMP #3	1
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1964	1964	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	2,400	2,400	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9 10
Year Installed	1964	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	150	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #4	PUMP #5	PUMP #6	15
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	16
Purpose	P	P	P	17
Destination	D	T	T	18
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	19
Year Installed	1964	1964	1964	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	4,200	1,000	1,000	22
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	23 24
Year Installed	1964	1964	1964	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	300	150	150	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	W WAUSAU BSTR PUMP #1	W WAUSAU BSTR PUMP #2	W WAUSAU BSTR PUMP #3	1
Location	W WAUSAU BOOSTER	W WAUSAU BOOSTER	W WAUSAU BOOSTER	2
Purpose	B	B	B	3
Destination	R	R	R	4
Pump Manufacturer	CRANE	CRANE	CRANE	5
Year Installed	1987	1987	1987	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	110	110	780	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9 10
Year Installed	1987	1987	1987	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	30	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #10 PUMP	WELL #3 PUMP	WELL #6 PUMP	15
Location	WELL #10	WELL #3	WELL #6	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	CHRISTENSEN	PEERLESS	PEERLESS	19
Year Installed	2005	1980	1951	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	3,000	2,000	1,500	22
Pump Motor or Standby Engine Mfr	US MOTORS	US ELECTRIC	US MOTORS	23 24
Year Installed	1989	1984	1951	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	75	125	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	WELL #7 PUMP	WELL #9 PUMP	WELL 11 PUMP	1
Location	WELL #7	WELL #9	WELL 11	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	PEERLESS	PEERLESS	GOULD	5
Year Installed	1951	1965	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,500	1,000	2,500	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	US MOTORS	9 10
Year Installed	1951	1965	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	150	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	BROWN ST ELEVATED	ELM STREET RESERVOIR	FILTER PLANT	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1963	1951	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	168	189	0	6
Total capacity in gallons (actual)	500,000	2,500,000	1,000,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	10
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	11
Filters, type (gravity, pressure, other, none)			OTHER	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12.0000	13
Is a corrosion control chemical used (yes, no)?			Y	14
Is water fluoridated (yes, no)?			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	INDUSTRIAL PARK	WAUSAU AVE ELEVATED	WAUSAU AVE RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3 4
Year constructed	1985	2003	1987	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	189	125	223	9 10
Total capacity in gallons (actual)	1,000,000	250,000	300,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				14 15
Points of application (wellhouse, central facilities, booster station, other)				16 17 18
Filters, type (gravity, pressure, other, none)				19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21 22 23
Is a corrosion control chemical used (yes, no)?				24 25
Is water fluoridated (yes, no)?				26 27
Footnotes				28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	365				365	1
M	D	3.000	203				203	2
M	D	4.000	32,869		565		32,304	3
M	D	6.000	479,510	446	1,655		478,301	4
M	S	6.000	300				300	5
M	D	8.000	357,993	5,945			363,938	6
M	S	8.000	2,779				2,779	7
M	D	10.000	126,760	869			127,629	8
M	S	10.000	3,377				3,377	9
M	D	12.000	103,374	1,130	1,130		103,374	10
M	S	12.000	2,167				2,167	11
M	D	14.000	84,196	74			84,270	12
M	S	14.000	1,255				1,255	13
M	D	16.000	5,735				5,735	14
M	S	16.000	3,356				3,356	15
M	S	18.000	5,065				5,065	16
M	S	20.000	30				30	17
P	S	22.000	630				630	18
M	D	24.000	1,241				1,241	19
M	S	24.000	6,235				6,235	20
M	D	30.000	21				21	21
<b>Total Within Municipality</b>			<b>1,217,461</b>	<b>8,464</b>	<b>3,350</b>	<b>0</b>	<b>1,222,575</b>	
<b>Total Utility</b>			<b>1,217,461</b>	<b>8,464</b>	<b>3,350</b>	<b>0</b>	<b>1,222,575</b>	

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## WATER MAINS

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**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.**

**Mains are assessed against the abutting property owners on a per foot frontage basis, less costs of oversized mains, hydrants and leads.**

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## 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)	
P	0.625	4				4		1
L	0.625	402		1		401		2
M	0.750	635		24		611		3
L	0.750	6,257		127		6,130		4
P	1.000	273				273		5
L	1.000	1,753		18		1,735		6
M	1.000	3,663	193	4		3,852		7
M	1.250	6				6		8
L	1.250	34				34		9
M	1.500	1,944	30	1		1,973		10
L	1.500	6		1		5		11
P	1.500	324				324		12
L	2.000	45				45		13
M	2.000	200	1	2		199		14
P	2.000	11				11		15
M	3.000	92				92		16
M	4.000	110	1	1		110		17
M	6.000	55	2			57		18
M	8.000	56	3			59		19
M	10.000	2				2		20
<b>Total Utility</b>		<b>15,872</b>	<b>230</b>	<b>179</b>	<b>0</b>	<b>15,923</b>	<b>0</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

New services are billed to the property owner based on time and materials.

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

The number of "utility owned services not in use at the end of the year" is unknown. Wausau Water Works' policy has been to install services to vacant properties at the time of curb and gutter installation/replacement on major street reconstruction. It is not possible to confirm differences between services in use and active meters, as property may have more than one meter coming from a single service line.

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## 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	12,623	400	282	(66)	12,675	635	1
0.750	1,949	96	23	(4)	2,018	81	2
1.000	489	32	7	4	518	25	3
1.500	244	14	1		257	27	4
2.000	181	9	1	(1)	188	84	5
3.000	48	1		1	50	11	6
4.000	42				42	5	7
6.000	8				8	6	8
8.000	1				1	0	9
<b>Total:</b>	<b>15,585</b>	<b>552</b>	<b>314</b>	<b>(66)</b>	<b>15,757</b>	<b>874</b>	

### 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	11,747	636	11	18	0	263	12,675	1
0.750	1,673	251	18	5	0	71	2,018	2
1.000	182	272	16	17	0	31	518	3
1.500	7	215	16	10	0	9	257	4
2.000	0	135	12	33	0	8	188	5
3.000	0	29	2	17	0	2	50	6
4.000	0	19	5	15	0	3	42	7
6.000	0	2	3	0	0	3	8	8
8.000	0	0	0	1	0	0	1	9
<b>Total:</b>	<b>13,609</b>	<b>1,559</b>	<b>83</b>	<b>116</b>	<b>0</b>	<b>390</b>	<b>15,757</b>	

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## METERS

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### Meters (Page W-21)

**Explain all reported adjustments.**

Meters are exchanged and tested on a 10 year cycle. Older vintage meters are being junked without testing.

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

Meters are exchanged and tested on a 10 year cycle. Older vintage meters are being junked without testing.

**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.**

The 18th Street Booster Station meter was tested in 2008. Elm Street Reservoir also has a meter, but it is too large to be tested in house, would need to be sent out for testing.

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

8 inch meter was just installed in 2008, therefore was not due for testing.

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,587	29	16		1,600	2
<b>Total Fire Hydrants</b>	<b>1,587</b>	<b>29</b>	<b>16</b>	<b>0</b>	<b>1,600</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	1,552	*
Number of distribution system valves end of year:	6,000	
Number of distribution valves operated during year:	520	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

Wausau Water Works' valves do not have a history of failure, and staff finds that exercising is not warranted.

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