



3015 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF WEYAUWEGA WATER UTILITY

Principal Office: 109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

For the Year Ended: DECEMBER 31, 2008

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WEYAUWEGA WATER UTILITY

Utility Address: 109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

When was utility organized? 6/1/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. SHERYL SCHEUERMANN
Title: CITY ADMINISTRATOR/CLERK/TREAS.

Office Address:
109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630

Fax Number: (920) 867 - 2635

Email Address: WEYAUWEGA@WCEDC.ORG

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

Name: MICHAEL S. LENSMIRE, CPA
Title: PARTNER

Office Address: CLIFTON GUNDERSON, LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

Email Address: mike.lensmire@cliftoncpa.com

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

Name: MIKE KEMPF
Title: CHAIRMAN OF PUBLIC WORKS COMMITTEE

Office Address:
109 E MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630

Fax Number: (920) 867 - 2635

Email Address: WEYAUWEGA@WCEDC.ORG

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

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

Name: MICHAEL S. LENSMIRE, CPA
Title: PARTNER

Office Address: CLIFTON GUNDERSON, LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

Email Address: mike.lensmire@cliftoncpa.com

IDENTIFICATION AND OWNERSHIP

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

Period covered by most recent audit: 1/1/2008 THROUGH 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: DAVID TICHINEL

Title: PUBLIC WORKS SUPERVISOR

Office Address:

109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630

Fax Number: (920) 867 - 2635

Email Address: dtichinel@cityofweyauwega-wi.gov

Name: SHERYL SCHEUERMANN

Title: WATER SUPERINTENDENT

Office Address:

109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630

Fax Number: (920) 867 - 2635

Email Address: WEYAUWEGA@WCEDC.ORG

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR JERRY JUVE
MR MIKE KEMPF, CHAIRMAN
MR JACK SPIERINGS

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

Members of the City Council
City of Weyauwega
Weyauwega, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for the City of Weyauwega, Wisconsin as of December 31, 2008 and for the year then ended in accordance with the statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

This report is presented in accordance with the requirements of the Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Clifton Gunderson LLP

Stevens Point, Wisconsin
April 8, 2009

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	320,634	309,457	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	194,755	225,751	2
Depreciation Expense (403)	62,953	58,889	3
Amortization Expense (404-407)	0		4
Taxes (408)	62,577	64,079	5
Total Operating Expenses	320,285	348,719	
Net Operating Income	349	(39,262)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	349	(39,262)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	28,789	56,447	10
Miscellaneous Nonoperating Income (421)	18,276	8,250	11
Total Other Income	47,065	64,697	
Total Income	47,414	25,435	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,369)	(6,369)	12
Other Income Deductions (426)	6,869	6,869	13
Total Miscellaneous Income Deductions	500	500	
Income Before Interest Charges	46,914	24,935	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	91,981	85,503	14
Amortization of Debt Discount and Expense (428)	7,987	7,986	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	99,968	93,489	
Net Income	(53,054)	(68,554)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,262,299	2,271,161	20
Balance Transferred from Income (433)	(53,054)	(68,554)	21
Miscellaneous Credits to Surplus (434)	58,264	59,692	22
Miscellaneous Debits to Surplus--Debit (435)	620,556	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,646,953	2,262,299	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	320,634	0	320,634	1
Total (Acct. 400):	320,634	0	320,634	
Operation and Maintenance Expense (401-402):				
Derived	194,755	0	194,755	2
Total (Acct. 401-402):	194,755	0	194,755	
Depreciation Expense (403):				
Derived	62,953	0	62,953	3
Total (Acct. 403):	62,953	0	62,953	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	62,577	0	62,577	5
Total (Acct. 408):	62,577	0	62,577	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	349	0	349	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	28,789		28,789	11
Total (Acct. 419):	28,789	0	28,789	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
MISCELLANEOUS NONOPERATING INCOME	18,276		18,276	13
Total (Acct. 421):	18,276	0	18,276	
TOTAL OTHER INCOME:	47,065	0	47,065	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(6,369)	0	(6,369)	14
NONE			0	15
Total (Acct. 425):	(6,369)	0	(6,369)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	6,869	6,869	16
NONE	0		0	17
Total (Acct. 426):	0	6,869	6,869	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,369)	6,869	500	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	91,981	0	91,981	18
Total (Acct. 427):	91,981	0	91,981	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION EXPENSE	7,987		7,987	19
Total (Acct. 428):	7,987	0	7,987	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	99,968	0	99,968	
NET INCOME:	(46,185)	(6,869)	(53,054)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,898,681	363,618	2,262,299	24
Total (Acct. 216):	1,898,681	363,618	2,262,299	
Balance Transferred from Income (433):				
Derived	(46,185)	(6,869)	(53,054)	25
Total (Acct. 433):	(46,185)	(6,869)	(53,054)	
Miscellaneous Credits to Surplus (434):				
PROPERTY TAX FORGIVEN	58,264		58,264	26
Total (Acct. 434):	58,264	0	58,264	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
ADJUSTMENT FOR ASSETS CONTRIBUTED BY TIF FUND IN 2004	0	287,229	287,229	27
ADJUSTMENT FOR ASSETS CONTRIBUTED BY TIF FUND IN 2005		333,327	333,327	28
Total (Acct. 435)--Debit:	0	620,556	620,556	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,910,760	(263,807)	1,646,953	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

Amount represents the property tax equivalent that was forgiven.

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.

Acct 435 - adjustments for reclassification of contributed water assets paid for by the TIF fund in 2004 and 2005.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	320,634	0	0	0	320,634	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	320,634	0	0	0	320,634	

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	1.5	1
Electric		2
Gas		3
Sewer	2.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,745,337	3,590,164	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	676,068	616,002	2
Net Utility Plant	3,069,269	2,974,162	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	645,205	645,205	5
Other Investments (124)	25,395	33,302	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	670,600	678,507	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,062,730	1,154,073	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	16,481	14,700	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	57,694	57,694	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	11,116	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,136,905	1,237,583	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,650	27,637	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	19,650	27,637	
Total Assets and Other Debits	4,896,424	4,917,889	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,034,007	397,865	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,646,953	2,262,299	35
Total Proprietary Capital	2,680,960	2,660,164	
LONG-TERM DEBT			
Bonds (221)	2,060,000	2,090,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	24,300	35,658	38
Total Long-Term Debt	2,084,300	2,125,658	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	4,982	4,196	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	21,799	18,454	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	8,839	7,504	46
Total Current and Accrued Liabilities	35,620	30,154	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	95,544	101,913	49
Total Deferred Credits	95,544	101,913	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,896,424	4,917,889	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,590,164	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,219,201	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	526,136	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
Construction Work in Progress (107)					7
Total Utility Plant	3,745,337	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	506,681	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	169,387	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	676,068	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,069,269	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	453,484				453,484	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	62,953				62,953	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,150				3,150	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	66,103	0	0	0	66,103	16
Debits during year						17
Book cost of plant retired	12,906				12,906	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	12,906	0	0	0	12,906	25
Balance end of year (111.1)	506,681	0	0	0	506,681	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	162,518				162,518	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	6,869				6,869	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	6,869	0	0	0	6,869	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	169,387	0	0	0	169,387	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	57,694	57,694
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	57,694	57,694

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ISSUANCE COSTS	7,987	428	19,650	1
Total			19,650	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	397,865	1
Changes during year (explain):		
CONTRIBUTION OF 2004 ASSETS PAID FOR BY TIF FUND (ADJUSTMENT)	287,229	2
CONTRIBUTION OF 2005 ASSETS PAID FOR BY TIF FUND (ADJUSTMENT)	333,327	3
CONTRIBUTION OF 2008 ASSETS PAID FOR BY GENERAL FUND	15,586	4
Balance end of year	<u>1,034,007</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

The 2004 and 2005 contributed assets by the TIF fund were recorded as revenue on the PSC report at the time. They were reclassified to the correct classification this year.

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2002 WATER/SEWER BONDS	02/12/2003	02/01/2007	2.60%	555,000	1
2006 WATER REVENUE BONDS	02/14/2006	02/01/2011	3.24%	1,505,000	2
Total Bonds (Account 221):				<u>2,060,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
1999 BOND NOTE	01/12/1999	10/01/2016	4.28%	24,300	2
Total for Account 224				24,300	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	62,577	2
Charged electric department expense		3
Charged sewer department expense	853	4
Other (explain):		
NONE		5
Total Accruals and other credits	63,430	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,897	7
PSC Remainder Assessment	269	8
Other (explain):		
OTHER PROPERTY TAX FORGIVEN	58,264	9
Total payments and other debits	63,430	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2002 WATER BONDS	12,268	28,304	28,823	11,749	1
2006 WATER REVENUE BONDS	5,870	62,716	58,803	9,783	2
Subtotal	18,138	91,020	87,626	21,532	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1999 BOND NOTE	316	961	1,010	267	4
Subtotal	316	961	1,010	267	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	18,454	91,981	88,636	21,799	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCES TO TIF FUND	645,205	1
Total (Acct. 123):	645,205	
Other Investments (124):		
OTHER ACCT REC/SPECIAL ASSESS	25,395	2
Total (Acct. 124):	25,395	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,481	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	16,481	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	95,544	23
NONE		24
Total (Acct. 253):	95,544	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,141,614	0	0	0	3,141,614	1
Materials and Supplies	57,694	0	0	0	57,694	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	480,082	0	0	0	480,082	4
Customer Advances for Construction					0	5
Regulatory Liability	98,728	0	0	0	98,728	6
NONE					0	7
Average Net Rate Base	2,620,498	0	0	0	2,620,498	
Net Operating Income	349	0	0	0	349	8
Net Operating Income as a percent of						
Average Net Rate Base	0.01%	N/A	N/A	N/A	0.01%	

**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	101,913	0	0	0	101,913	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,369	0	0	0	6,369	3
Other (specify):						
NONE					0	4
Balance End of Year	95,544	0	0	0	95,544	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	316,384	305,190	1
Total Sales of Water	316,384	305,190	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	4,250	4,267	5
Total Other Operating Revenues	4,250	4,267	
Total Operating Revenues	320,634	309,457	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	107,028	143,283	6
General Operating Expenses (680-691)	87,727	82,468	7
Total Operation and Maintenance Expenses	194,755	225,751	
Other Operating Expenses			
Depreciation Expense (403)	62,953	58,889	8
Amortization Expense (404-407)			9
Taxes (408)	62,577	64,079	10
Total Other Operating Expenses	125,530	122,968	
Total Operating Expenses	320,285	348,719	
NET OPERATING INCOME	349	(39,262)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)
Operating Revenues			
Sales of Water			
Unmetered Sales to General Customers (460)			
Residential (460.1)			1
Commercial (460.2)			2
Industrial (460.3)			3
Public Authority (460.4)			4
Total Unmetered Sales to General Customers (460)	0	0	0
Metered Sales to General Customers (461)			
Residential (461.1)	678	30,855	5
Commercial (461.2)	69	7,298	6
Industrial (461.3)	21	198,081	7
Public Authority (461.4)	26	21,228	8
Total Metered Sales to General Customers (461)	794	257,462	233,153
Private Fire Protection Service (462)	7		9
Public Fire Protection Service (463)	1		10
Other Water Sales (465)			11
Sales for Resale (466)		0	12
Interdepartmental Sales (467)			13
Total Sales of Water	802	257,462	316,384

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	78,939	3
NONE		4
Total Public Fire Protection Service (463)	78,939	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RENT	1,634	9
Return on net investment in meters charged to sewer department	2,616	10
Other (specify):		
Total Other Water Revenues (474)	4,250	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, 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.

Return on net investment in meters charged to sewer department.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	16,422	20,603	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	39,123	36,432	3
Chemicals (630)	22,141	20,286	4
Supplies and Expenses (640)	14,284	36,245	5
Repairs of Water Plant (650)	13,361	27,021	6
Transportation Expenses (660)	1,697	2,696	7
Total Plant Operation and Maintenance Expenses	107,028	143,283	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	52,130	52,080	8
Office Supplies and Expenses (681)	3,199	3,553	9
Outside Services Employed (682)	11,164	6,202	10
Insurance Expense (684)	11,868	11,621	11
Employees Pensions and Benefits (686)	8,198	8,688	12
Regulatory Commission Expenses (688)		324	13
Miscellaneous General Expenses (689)	1,168	0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	87,727	82,468	
Total Operation and Maintenance Expenses	194,755	225,751	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

acct #650 Decrease from prior year is due to roof repairs on the sewer and water plants in 2007 that did no occur in 2008..

acct #682 Increase due to outside services performed on water treatment plant not applicable in prior year.

acct #689 Increase due to more expense accounts running through this category in the current year that were not present in the prior year.

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		58,264	59,692	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		853	926	2
Net property tax equivalent		57,411	58,766	
Social Security		4,897	5,192	3
PSC Remainder Assessment		269	121	4
Other (specify): NONE			0	5
Total tax expense		62,577	64,079	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167100				3
County tax rate	mills		5.239500				4
Local tax rate	mills		7.753600				5
School tax rate	mills		7.285000				6
Voc. school tax rate	mills		1.656800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.102000				10
Less: state credit	mills		1.281200				11
Net tax rate	mills		20.820800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.753600				14
Combined School Tax Rate	mills		8.941800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.695400				17
Total Tax Rate	mills		22.102000				18
Ratio of Local and School Tax to Total	dec.		0.755380				19
Total tax net of state credit	mills		20.820800				20
Net Local and School Tax Rate	mills		15.727608				21
Utility Plant, Jan. 1	\$	3,590,164	3,590,164				22
Materials & Supplies	\$	57,694	57,694				23
Subtotal	\$	3,647,858	3,647,858				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,647,858	3,647,858				26
Assessment Ratio	dec.		1.015553				27
Assessed Value	\$	3,704,593	3,704,593				28
Net Local & School Rate	mills		15.727608				29
Tax Equiv. Computed for Current Year	\$	58,264	58,264				30
Tax Equivalent per 1994 PSC Report	\$	37,017					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	58,264					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	6,062				6,062	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	160,124				160,124	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	166,186	0	0	0	166,186	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	140,793				140,793	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	80,877				80,877	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	28,812				28,812	16
Total Pumping Plant	250,482	0	0	0	250,482	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	19,468				19,468	21
Total Water Treatment Plant	19,468	0	0	0	19,468	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,026,489				1,026,489	24
Transmission and Distribution Mains (343)	1,098,599	57,388	11,216		1,144,771	25
Services (345)	164,641	37,108	1,440		200,309	26
Meters (346)	106,758	36,956			143,714	27
Hydrants (348)	132,107	5,157	250		137,014	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,528,594	136,609	12,906	0	2,652,297	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	3,976				3,976	32
Computer Equipment (391.1)	11,247	0			11,247	33
Transportation Equipment (392)	15,123	31,470			46,593	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	68,952	0			68,952	41
Total General Plant	99,298	31,470	0	0	130,768	
Total utility plant in service directly assignable	3,064,028	168,079	12,906	0	3,219,201	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,064,028	168,079	12,906	0	3,219,201	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

acct 392 - increase is due to a dodge truck, and box and lift truck purchase.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	329,978				329,978	25
Services (345)	136,264				136,264	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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	59,894				59,894	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	526,136	0	0	0	526,136	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	526,136	0	0	0	526,136	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	526,136	0	0	0	526,136	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			23,868	23,868	1
February			21,755	21,755	2
March			21,603	21,603	3
April			21,273	21,273	4
May			24,753	24,753	5
June			26,573	26,573	6
July			28,485	28,485	7
August			27,269	27,269	8
September			23,961	23,961	9
October			30,486	30,486	10
November			22,137	22,137	11
December			21,832	21,832	12
Total annual pumpage	0	0	293,995	293,995	

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):	293,995	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	293,995	3
Less: Gallons (000's) sold:	257,462	4
Gallons (000's) entering distribution system but not sold:	36,533	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	0	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	36,533	17
Subtotal of Estimated Losses:	36,533	18
Percentage of water entering distribution system sold:	88%	19
Percentage of unaccounted for water:	12%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,311	28
Date of maximum: 10/25/2008		29
Cause of maximum: Weekend event		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	474	33
Date of minimum: 01/12/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	411,521	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	0	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals served):		42
Inside municipality?	800	43
Outside municipality?	0	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1976, 201 S. ELIZABTH ST.	#1	90	12	432,000	Yes	1
WELL 1973, 704 E. ALFRED ST.	#3	90	12	432,000	Yes	2
WELL 1982, 300 S. MILL ST.	#4	170	12	540,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3	#4	1
Location	WELL 1976	WELL 1973	WELL 1982	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	LAYNE NW	JACUZZI	5
Year Installed	1976	1973	1982	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	900	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	U.S. ELECTRIC	GE 40HP	9
Year Installed	1976	1998	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	40	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	GREEN LEE	MAQUIRE IRON	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3 4
Year constructed	1976	1930	2005	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	150	150	150	9 10
Total capacity in gallons (actual)	100,000	85,000	300,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.5000	1.5000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

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	UNIVERSAL TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	180				180	1
P	D	4.000	346				346	2
A	D	6.000	338				338	3
M	D	6.000	39,563				39,563	4
P	D	6.000	13,006	1,402	1,402		13,006	5
M	D	8.000	551				551	6
P	D	8.000	5,860				5,860	7
A	D	10.000	6,518				6,518	8
P	D	10.000	8,588				8,588	9
A	D	12.000	3,110				3,110	10
M	D	12.000	170				170	11
M	D	14.000	88				88	12
Total Within Municipality			78,318	1,402	1,402	0	78,318	
P	D	12.000	7,075				7,075	13
Total Outside of Municipality			7,075	0	0	0	7,075	
Total Utility			85,393	1,402	1,402	0	85,393	

WATER MAINS

Water Mains (Page W-19)

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

Mains are financed by bond borrowings.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	655				655	26	1
M	1.000	175	18	18		175	32	2
M	1.500	23	1			24	6	3
M	2.000	8				8		4
M	4.000	1				1		5
M	6.000	2				2		6
Total Utility		864	19	18	0	865	64	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.
Service additions are financed by charges for new hook-ups and bond borrowings.

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	800	250	0		1,050	12	1
1.000	16				16	2	2
1.250	4				4	0	3
1.500	13				13	3	4
2.000	14				14	0	5
3.000	6				6	1	6
4.000	5				5	0	7
6.000	2				2	0	8
Total:	860	250	0	0	1,110	18	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,041	9	0	0	0	0	1,050	1
1.000	12	2	1	0	0	1	16	2
1.250	0	0	2	2	0	0	4	3
1.500	8	0	3	0	0	2	13	4
2.000	0	3	6	2	0	3	14	5
3.000	0	2	3	1	0	0	6	6
4.000	0	0	1	2	0	2	5	7
6.000	0	0	0	0	0	2	2	8
Total:	1,061	16	16	7	0	10	1,110	

METERS

Meters (Page W-21)

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 a. Fire hydrants normally have a lead size of 6 inches or greater.
 b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
 2. Explain all reported adjustments in the schedule footnotes.
 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	155	1	1		155	2
Total Fire Hydrants	155	1	1	0	155	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	155
Number of distribution system valves end of year:	238
Number of distribution valves operated during year:	86