



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF MERRILL WATER UTILITY

Principal Office: 1004 EAST FIRST STREET
MERRILL, WI 54452

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 MERRILL WATER UTILITY

Utility Address: 1004 EAST FIRST STREET
MERRILL, WI 54452

When was utility organized? 7/31/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR TONY CHLADEK

Title: CITY ADMINISTRATOR

Office Address:

1004 EAST FIRST STREET
MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number: (715) 539 - 2668

Email Address: tony.chladek@ci.merrill.wi.us

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

Name: JASON HILGER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4368

Fax Number: (920) 617 - 2404

Email Address: jason.hilger@schencksolution.com

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

Name: JOHN BURGNER

Title: CHAIRMAN

Office Address:

1004 EAST FIRST STREET
MERRILL, WI 54452

Telephone: (715) 536 - 9667

Fax Number: () -

Email Address:

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

YES

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

Name: JASON HILGER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4153

Fax Number: (820) 617 - 2496

Email Address: jason.hilger@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/28/2008

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: MR TONY CHLADEK

Title: CITY ADMINISTRATOR

Office Address:

1004 EAST FIRST STREET
MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number: (715) 539 - 2668

Email Address: tony.chladek@ci.merrill.wi.us

Name of utility commission/committee: WATER AND SEWAGE COMMITTEE

Names of members of utility commission/committee:

- MR JOHN BURGNER, ALDERPERSON, CHAIRPERSON
- MS ANNE CAYLOR, ALDERPERSON
- MR STEVE HASS, ALDERPERSON

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,188,881	1,187,318	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	515,861	506,264	2
Depreciation Expense (403)	184,848	177,283	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	225,579	217,650	5
Total Operating Expenses	926,288	901,197	
Net Operating Income	262,593	286,121	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	262,593	286,121	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,205	4,729	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	17,598	40,341	10
Miscellaneous Nonoperating Income (421)	2,924	36,111	11
Total Other Income	27,727	81,181	
Total Income	290,320	367,302	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(27,345)	(27,345)	12
Other Income Deductions (426)	39,177	38,882	13
Total Miscellaneous Income Deductions	11,832	11,537	
Income Before Interest Charges	278,488	355,765	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,438	1,476	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	40,462	48,374	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	41,900	49,850	
Net Income	236,588	305,915	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,642,904	6,336,989	20
Balance Transferred from Income (433)	236,588	305,915	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,879,492	6,642,904	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,188,881	0	1,188,881	1
Total (Acct. 400):	1,188,881	0	1,188,881	
Operation and Maintenance Expense (401-402):				
Derived	515,861	0	515,861	2
Total (Acct. 401-402):	515,861	0	515,861	
Depreciation Expense (403):				
Derived	184,848	0	184,848	3
Total (Acct. 403):	184,848	0	184,848	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	225,579	0	225,579	5
Total (Acct. 408):	225,579	0	225,579	
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:	262,593	0	262,593	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	7,205	0	7,205	8
Total (Acct. 415-416):	7,205	0	7,205	
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):				
BANK INTEREST	17,598		17,598	11
Total (Acct. 419):	17,598	0	17,598	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		2,924	2,924	12
NONE			0	13
Total (Acct. 421):	0	2,924	2,924	
TOTAL OTHER INCOME:	24,803	2,924	27,727	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(27,345)	0	(27,345)	14
NONE			0	15
Total (Acct. 425):	(27,345)	0	(27,345)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	39,177	39,177	16
NONE			0	17
Total (Acct. 426):	0	39,177	39,177	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(27,345)	39,177	11,832	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZED DEBT DISCOUNT	1,438		1,438	19
Total (Acct. 428):	1,438	0	1,438	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	40,462	0	40,462	21
Total (Acct. 430):	40,462	0	40,462	
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:	41,900	0	41,900	
NET INCOME:	272,841	(36,253)	236,588	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,188,867	1,454,037	6,642,904	24
Total (Acct. 216):	5,188,867	1,454,037	6,642,904	
Balance Transferred from Income (433):				
Derived	272,841	(36,253)	236,588	25
Total (Acct. 433):	272,841	(36,253)	236,588	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,461,708	1,417,784	6,879,492	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	11,454				11,454	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	3,000				3,000	2
Payroll	1,100				1,100	3
Materials	149				149	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	4,249	0	0	0	4,249	
Net income (or loss)	7,205	0	0	0	7,205	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,188,881	0	0	0	1,188,881	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,188,881	0	0	0	1,188,881	

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	228,861	0	228,861	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	228,861	0	228,861	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	5.3	1
Electric		2
Gas		3
Sewer	0.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	10,765,234	10,678,783	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,362,853	3,184,793	2
Net Utility Plant	7,402,381	7,493,990	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	52,675	835	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	52,675	835	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,352,055	1,368,444	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)	200,520	195,707	15
Other Accounts Receivable (143)	0	50,618	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	2,572	2,939	18
Plant Materials and Operating Supplies (154)	27,262	21,869	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,582,409	1,639,577	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,190	8,628	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0		29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	37,064	40,770	32
Total Deferred Debits	44,254	49,398	
Total Assets and Other Debits	9,081,719	9,183,800	

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)	752,008	752,008	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,879,492	6,642,904	35
Total Proprietary Capital	7,631,500	7,394,912	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	937,822	1,134,428	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	937,822	1,134,428	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	39,538	131,849	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	160		42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	11,552	12,764	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	50,988	72,343	46
Total Current and Accrued Liabilities	102,238	216,956	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	410,159	437,504	49
Total Deferred Credits	410,159	437,504	
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	9,081,719	9,183,800	

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	10,678,783	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,548,346	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,180,622	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	36,266				8
Total Utility Plant	10,765,234	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)	2,599,839	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	763,014	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	3,362,853	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	7,402,381	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)	2,448,448				2,448,448	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	184,848				184,848	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,774				13,774	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	198,622	0	0	0	198,622	16
Debits during year						17
Book cost of plant retired	47,231				47,231	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	47,231	0	0	0	47,231	25
Balance end of year (111.1)	2,599,839	0	0	0	2,599,839	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)	736,345				736,345	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	39,177				39,177	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	39,177	0	0	0	39,177	16
Debits during year						17
Book cost of plant retired	12,508				12,508	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	12,508	0	0	0	12,508	25
Balance end of year (111.2)	763,014	0	0	0	763,014	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)	27,262	21,869
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	27,262	21,869

**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)				
GO BONDS 11/98	1,438	428	7,190	1
Total			7,190	
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	752,008	1
Changes during year (explain):		
Balance end of year	752,008	2

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
None				0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
GENERAL OBLIGATION REFUNDING BONDS	11/01/1998	11/01/2013	3.99%	310,800	1
GENERAL OBLIGATION NOTE	01/15/2005	10/18/2020	1.97%	298,897	2
GENERAL OBLIGATION NOTE	03/15/2002	03/15/2010	4.21%	328,125	3
Total for Account 223				937,822	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	220,640	2
Charged electric department expense		3
Charged sewer department expense	4,939	4
Other (explain):		
NONE		5
Total Accruals and other credits	225,579	
Taxes paid during year:		
County, state and local taxes	212,343	6
Social Security taxes	12,261	7
PSC Remainder Assessment	975	8
Other (explain):		
NONE		9
Total payments and other debits	225,579	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
3/15/02 G.O. NOTE	2,996	17,491	17,975	2,512	2
1/18/05 G.O. NOTE	6,860	6,251	6,251	6,860	3
11/98 G.O. REFUNDING BONDS	2,908	16,720	17,448	2,180	4
Subtotal	12,764	40,462	41,674	11,552	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	12,764	40,462	41,674	11,552	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLES	52,675	2
Total (Acct. 124):	52,675	
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	200,520	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	200,520	
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):		
DELINQUENT UTILITIES ON TAX ROLL	2,572	15
Total (Acct. 145):	2,572	
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):		
EARLY RET WRS-UAAL TO 2018 (AUTHORIZED BRUCE MANTHEY PSC LTR 1/05)	37,064	* 21
Total (Acct. 186):	37,064	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	410,159	23
NONE		24
Total (Acct. 253):	410,159	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

(186) Done

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

(143) Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	8,511,101	0	0	0	8,511,101	1
Materials and Supplies	24,565	0	0	0	24,565	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,524,143	0	0	0	2,524,143	4
Customer Advances for Construction					0	5
Regulatory Liability	423,831	0	0	0	423,831	6
NONE					0	7
Average Net Rate Base	5,587,692	0	0	0	5,587,692	
Net Operating Income	262,593	0	0	0	262,593	8
Net Operating Income as a percent of						
Average Net Rate Base	4.70%	N/A	N/A	N/A	4.70%	

**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	437,504	0	0	0	437,504	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	27,345	0	0	0	27,345	3
Other (specify):					0	4
Balance End of Year	410,159	0	0	0	410,159	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,113,002	1,112,645	1
Total Sales of Water	1,113,002	1,112,645	
Other Operating Revenues			
Forfeited Discounts (470)	3,245	2,432	2
Rents from Water Property (472)	56,940	56,040	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	15,694	16,201	5
Total Other Operating Revenues	75,879	74,673	
Total Operating Revenues	1,188,881	1,187,318	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	93,377	102,467	7
Water Treatment Expenses (630-635)	59,833	45,479	8
Transmission and Distribution Expenses (640-655)	171,815	120,295	9
Customer Accounts Expenses (901-906)	49,418	49,850	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	141,418	188,173	12
Total Operation and Maintenance Expenses	515,861	506,264	
Other Operating Expenses			
Depreciation Expense (403)	184,848	177,283	13
Amortization Expense (404-407)		0	14
Taxes (408)	225,579	217,650	15
Total Other Operating Expenses	410,427	394,933	
Total Operating Expenses	926,288	901,197	
NET OPERATING INCOME	262,593	286,121	

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)	1	423	1,062	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	423	1,062	
Metered Sales to General Customers (461)				
Residential (461.1)	3,422	137,803	537,853	5
Commercial (461.2)	421	57,317	158,953	6
Industrial (461.3)	60	29,146	57,213	7
Public Authority (461.4)	50	17,017	44,720	8
Total Metered Sales to General Customers (461)	3,953	241,283	798,739	
Private Fire Protection Service (462)	58		32,101	9
Public Fire Protection Service (463)	1		281,100	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,013	241,706	1,113,002	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
NONE		3
Amount billed (usually per rate schedule F-1 or Fd-1)	281,100	4
Total Public Fire Protection Service (463)	281,100	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,245	6
Other (specify):		
NONE		7
Total Forfeited Discounts (470)	3,245	
Rents from Water Property (472):		
WATER TOWER RENT FOR ANTENNA SERVICE PROVIDERS	56,940	8
Total Rents from Water Property (472)	56,940	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER TURN ON CHARGES	2,145	10
NONE		11
SPECIAL ASSESS INFO REQUESTS BY ABSTRACTORS AND OTHERS	4,954	12
MISCELLANEOUS REVENUES	10	13
Return on net investment in meters charged to sewer department	8,585	14
Other (specify):		
Total Other Water Revenues (474)	15,694	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, 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 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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)			1
Purchased Water (601)			2
Operation Supplies and Expenses (602)			3
Maintenance of Water Source Plant (605)			4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	12,006	15,040	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	47,087	41,702	7
Operation Supplies and Expenses (623)	975	501	8
Maintenance of Pumping Plant (625)	33,309	45,224	* 9
Total Pumping Expenses	93,377	102,467	
WATER TREATMENT EXPENSES			
Operation Labor (630)	12,803	15,823	10
Chemicals (631)	24,702	22,582	11
Operation Supplies and Expenses (632)	14,828	1,561	* 12
Maintenance of Water Treatment Plant (635)	7,500	5,513	13
Total Water Treatment Expenses	59,833	45,479	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	36,522	30,551	14
Operation Supplies and Expenses (641)	14,088	6,640	* 15
Maintenance of Distribution Reservoirs and Standpipes (650)	23,445	14,816	* 16
Maintenance of Mains (651)	38,700	27,910	* 17
Maintenance of Services (652)	24,742	19,766	18
Maintenance of Meters (653)	12,278	11,712	19
Maintenance of Hydrants (654)	15,821	4,794	* 20
Maintenance of Other Plant (655)	6,219	4,106	21
Total Transmission and Distribution Expenses	171,815	120,295	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,075	4,928	22
Accounting and Collecting Labor (902)	42,399	41,275	23
Supplies and Expenses (903)	1,944	3,647	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	49,418	49,850	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	13,413	34,279	* 28
Office Supplies and Expenses (921)	16,542	5,554	* 29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	8,418	7,363	31
Property Insurance (924)	6,328	6,013	32
Injuries and Damages (925)	6,466	5,490	33
Employee Pensions and Benefits (926)	90,357	124,372	* 34
Regulatory Commission Expenses (928)	398	218	35
Miscellaneous General Expenses (930)	2,650	298	36
Transportation Expenses (933)	(3,154)	4,586	* 37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	141,418	188,173	
Total Operation and Maintenance Expenses	515,861	506,264	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

(650) Additional maintenance was required in 2008.

(632) Increased testing in 2008.

(641) Increase due to more maintenance, requiring more warehouse supplies

(625) 2007 had a high amount of repairs. 2008 is comparable to prior years such as 2005 and 2006.

(920) In 2007, engineering costs were not capitalized with capital projects.

(654) Hydrant maintenance was increased per DNR requirements

(651) Increased main leaks and breaks in 2008.

(926) Pension expense was unusually high in 2007 due to a change in employee classification from sewer to water.

(921) Expenses high due to installation of a new computer network.

(933) Transportation is a credit balance because the Utility is charging vehicle usage rates to the City and the Utility is allocating the transportation costs to projects, resulting in a credit balance.

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		212,343	202,795	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,939	4,842	2
Net property tax equivalent		207,404	197,953	
Social Security		17,200	18,436	3
PSC Remainder Assessment		975	1,261	4
Other (specify): NONE			0	5
Total tax expense		225,579	217,650	

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			Lincoln				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.177172				3
County tax rate	mills		5.069407				4
Local tax rate	mills		12.000350				5
School tax rate	mills		8.073296				6
Voc. school tax rate	mills		1.930570				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.250795				10
Less: state credit	mills		1.603251				11
Net tax rate	mills		25.647544				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.000350				14
Combined School Tax Rate	mills		10.003866				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.004216				17
Total Tax Rate	mills		27.250795				18
Ratio of Local and School Tax to Total	dec.		0.807471				19
Total tax net of state credit	mills		25.647544				20
Net Local and School Tax Rate	mills		20.709638				21
Utility Plant, Jan. 1	\$	10,678,783	10,678,783				22
Materials & Supplies	\$	21,869	21,869				23
Subtotal	\$	10,700,652	10,700,652				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,700,652	10,700,652				26
Assessment Ratio	dec.		0.958200				27
Assessed Value	\$	10,253,365	10,253,365				28
Net Local & School Rate	mills		20.709638				29
Tax Equiv. Computed for Current Year	\$	212,343	212,343				30
Tax Equivalent per 1994 PSC Report	\$	56,160					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	212,343					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)	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)	219,572				219,572	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	219,572	0	0	0	219,572	
PUMPING PLANT						
Land and Land Rights (320)	14,856				14,856	11
Structures and Improvements (321)	161,022				161,022	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	120,259				120,259	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	17,069				17,069	16
Total Pumping Plant	313,206	0	0	0	313,206	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	821				821	18
Sand or Other Media Filtration Equipment (332)	57,665				57,665	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	58,486	0	0	0	58,486	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	885				885	22
Structures and Improvements (341)	4,251				4,251	23
Distribution Reservoirs and Standpipes (342)	333,690				333,690	24
Transmission and Distribution Mains (343)	5,141,584	136,412	42,733	(79,758)	5,155,505	* 25
Services (345)	352,941	10,054	960		362,035	26
Meters (346)	497,763	7,566	1,380		503,949	27
Hydrants (348)	605,102	13,957	2,158		616,901	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	6,936,216	167,989	47,231	(79,758)	6,977,216	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	574,856				574,856	31
Office Furniture and Equipment (391)	45,971				45,971	32
Computer Equipment (391.1)	44,855	13,312			58,167	33
Transportation Equipment (392)	136,836	17,090			153,926	34
Stores Equipment (393)	1,413				1,413	35
Tools, Shop and Garage Equipment (394)	43,472	1,737			45,209	36
Laboratory Equipment (395)	1,420				1,420	37
Power Operated Equipment (396)	20,609				20,609	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	59,664				59,664	40
Miscellaneous Equipment (398)	17,281	1,350			18,631	41
Total General Plant	946,377	33,489	0	0	979,866	
Total utility plant in service directly assignable	8,473,857	201,478	47,231	(79,758)	8,548,346	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,473,857	201,478	47,231	(79,758)	8,548,346	

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 Adjustments for any account are nonzero, please explain.

(343) Refund received on duplicate payment in 2007 on street reconstruction project.

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)	1,105				1,105	24
Transmission and Distribution Mains (343)	1,504,511		12,417		1,492,094	25
Services (345)	659,199	2,748			661,947	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)	25,567		91		25,476	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,190,382	2,748	12,508	0	2,180,622	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,190,382	2,748	12,508	0	2,180,622	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,190,382	2,748	12,508	0	2,180,622	

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			22,013	22,013	1
February			20,301	20,301	2
March			21,568	21,568	3
April			20,494	20,494	4
May			25,476	25,476	5
June			22,873	22,873	6
July			24,827	24,827	7
August			25,469	25,469	8
September			22,836	22,836	9
October			23,798	23,798	10
November			21,524	21,524	11
December			22,457	22,457	12
Total annual pumpage	0	0	273,636	273,636	

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):	273,636	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	273,636	3
Less: Gallons (000's) sold:	241,706	4
Gallons (000's) entering distribution system but not sold:	31,930	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	12,589	7
Gallons (000's) used for fire protection:	53	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	12,642	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,900	13
Gallons (000's) lost due to service leaks or breaks:	200	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:	17,188	17
Subtotal of Estimated Losses:	19,288	18
Percentage of water entering distribution system sold:	88%	19
Percentage of unaccounted for water:	6%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,773	22
Date of maximum: 05/21/2008		23
Cause of maximum: main flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	517	25
Date of minimum: 02/09/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	344,925	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:	4	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	10,000	35
Outside municipality?	1,000	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
EAST MAIN AND PEARL	4	125	16	235,397	Yes	1
MEMORIAL AND STURDEVENT	1	116	16	225,088	Yes	2
NORTH FOSTER -AT OTTO'S PARK	2	80	18	21,685	Yes	3
OREGON AND WATER	3	79	16	9,838	Yes	4
THIELMANN AND GEM	5	120	20	257,679	Yes	5

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	2	3	1
Location	MEMORIAL AND STURDEVENTJORTH FOSTER - AT OTTO'S PARK		OREGON AND WATER	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1948	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,250	630	363	8
Pump Motor or Standby Engine Mfr	U.S.	LAYNE	U.S.	10
Year Installed	1990	1990	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	40	25	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5		15
Location	EAST MAIN AND PEARL	THIELMANN AND GEM		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	LAYNE	LAYNE		19
Year Installed	1960	1975		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	1,200	1,853		22
Pump Motor or Standby Engine Mfr	U.S.	LAYNE		24
Year Installed	1991	1975		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	100	150		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	A	B		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1947	1979		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	165	175		6
Total capacity in gallons (actual)	200,000	200,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	Y	Y		15
Footnotes				16

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	0.750	514				514	1
L	D	1.000	75				75	2
M	D	1.000	1,056				1,056	3
M	D	1.500	254		254		0	4
M	D	2.000	26,983		1,232		25,751	5
M	D	4.000	587				587	6
M	D	5.000	250				250	7
M	D	6.000	143,418	1,537	854		144,101	8
P	D	6.000	440				440	9
M	D	8.000	91,141	627			91,768	10
M	D	10.000	45,918				45,918	11
M	D	12.000	62,372				62,372	12
M	D	16.000	7,826				7,826	13
Total Within Municipality			380,834	2,164	2,340	0	380,658	
Total Utility			380,834	2,164	2,340	0	380,658	

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.

As part of the City's street reconstruction project, the Utilities replaced mains, services and hydrants. The cost of this replacement was financed by Utilities' available cash.

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	2,644	1	16		2,629	49	1
L	0.750	34				34	8	2
M	1.000	1,090	10			1,100	93	3
L	1.000	4				4	1	4
M	1.250	17				17	0	5
M	1.500	100				100	13	6
M	2.000	93				93	3	7
P	2.000	2	1			3	0	8
M	3.000	4				4		9
M	4.000	28				28	3	10
M	6.000	31	1			32	1	11
M	8.000	49				49	14	12
M	10.000	4				4	0	13
M	12.000	1				1	0	14
Total Utility		4,101	13	16	0	4,098	185	

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.

As part of the City's street reconstruction project, the Utilities replaced mains, services and hydrants. The cost of this replacement was financed by the Utilities' available cash.

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	3,564		18		3,546	312	1
0.750	187	3			190	27	2
1.000	97	2	2		97	11	3
1.250	0				0	0	4
1.500	42				42	13	5
2.000	70	7	3		74	22	6
3.000	15	1			16	0	7
4.000	3	1		1	5	0	8
6.000	1				1	1	9
Total:	3,979	14	23	1	3,971	386	

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	3,210	229	21	7		79	3,546	1
0.750	91	60	11	7	0	21	190	2
1.000	16	46	12	7	0	16	97	3
1.250	0	0	0	0	0	0	0	4
1.500	2	30	4	2	0	4	42	5
2.000	0	42	9	15	0	8	74	6
3.000		4	1	5	0	6	16	7
4.000	0	1	0	3	0	1	5	8
6.000	0	0	1	0	0	0	1	9
Total:	3,319	412	59	46	0	135	3,971	

METERS

Meters (Page W-21)

Explain all reported adjustments.

There was a 4" meter that was erroneously listed as a 5/8" meter

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

The utility has a policy to test approximately 10% of meters 1" or smaller annually.

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	567	6	3		570	2
Total Fire Hydrants	567	6	3	0	570	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	195
Number of distribution system valves end of year:	1,987
Number of distribution valves operated during year:	246