



3015 (02-05-09)

**ANNUAL REPORT**

OF

Name: MONTREAL MUNICIPAL WATER UTILITY

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Principal Office: 54 WISCONSIN AVE - CITY HALL  
MONTREAL, WI 54550

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For the Year Ended: DECEMBER 31, 2008

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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I SUSAN LESKY of  
(Person responsible for accounts)

MONTREAL MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      05/04/2009  
(Date)

CITY CLERK/TREASURER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** MONTREAL MUNICIPAL WATER UTILITY

**Utility Address:** 54 WISCONSIN AVE - CITY HALL  
MONTREAL, WI 54550

**When was utility organized?** 2/1/1963

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** SUSAN LESKY

**Title:** CLERK TREASURER

**Office Address:**

54 WISCONSIN AVE - CITY HALL  
MONTREAL, WI 54550

**Telephone:** (715) 561 - 4955

**Fax Number:** (715) 561 - 4964

**Email Address:** citymontreal@yahoo.com

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

**Name:** ROGER J KOLEHMAINEN

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** ROGER J KOLEHMAINEN CPA PC

1445 EAST US 2  
IRONWOOD, MI 49938

**Telephone:** (906) 932 - 3600

**Fax Number:** (906) 932 - 3600

**Email Address:** kolefam@yahoo.com

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

**Name:** ROBERT MORZENTI

**Title:** MAYOR

**Office Address:**

54 WISCONSIN AVENUE  
MONTREAL, WI 54550

**Telephone:** (715) 561 - 4955

**Fax Number:** (715) 561 - 4964

**Email Address:**

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

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

**Name:** ROGER J KOLEHMAINEN

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** ROGER J KOLEHMAINEN CPA PC

1445 EAST US 2  
IRONWOOD, MI 49938

**Telephone:** (906) 932 - 3600

**Fax Number:** (906) 932 - 3600

**Email Address:** kolefam@yahoo.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 12/31/2007

**Period covered by most recent audit:** FOR THE YEAR ENDED DECEMBER 31, 2007

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

**Name:** WILBUR PETERS

**Title:** WATER OPERATOR

**Office Address:**

54 WISCONSIN AVE  
MONTREAL, WI 54550

**Telephone:** (715) 561 - 4955

**Fax Number:** (715) 561 - 4964

**Email Address:** citymontreal@yahoo.com

**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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

- MR MITCH KOSKI
- MRS LEOLA MASLANKA
- MR ROBERT MORZENTI, MAYOR
- MRS KAREN SECOR
- MR MARK WENDT

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	186,191	176,956	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	82,452	61,205	2
Depreciation Expense (403)	27,851	27,315	3
Amortization Expense (404-407)	0		4
Taxes (408)	22,437	22,229	5
<b>Total Operating Expenses</b>	<b>132,740</b>	<b>110,749</b>	
<b>Net Operating Income</b>	<b>53,451</b>	<b>66,207</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>53,451</b>	<b>66,207</b>	
<b>OTHER INCOME</b>			
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)	274	689	10
Miscellaneous Nonoperating Income (421)	125,004	185,728	11
<b>Total Other Income</b>	<b>125,278</b>	<b>186,417</b>	
<b>Total Income</b>	<b>178,729</b>	<b>252,624</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(9,434)	(9,434)	12
Other Income Deductions (426)	15,380	11,903	13
<b>Total Miscellaneous Income Deductions</b>	<b>5,946</b>	<b>2,469</b>	
<b>Income Before Interest Charges</b>	<b>172,783</b>	<b>250,155</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	24,887	24,173	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>24,887</b>	<b>24,173</b>	
<b>Net Income</b>	<b>147,896</b>	<b>225,982</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	566,956	340,972	20
Balance Transferred from Income (433)	147,896	225,982	21
Miscellaneous Credits to Surplus (434)	37,590	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		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>752,442</b>	<b>566,954</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	186,191	0	186,191	1
<b>Total (Acct. 400):</b>	<b>186,191</b>	<b>0</b>	<b>186,191</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	82,452	0	82,452	2
<b>Total (Acct. 401-402):</b>	<b>82,452</b>	<b>0</b>	<b>82,452</b>	
<b>Depreciation Expense (403):</b>				
Derived	27,851	0	27,851	3
<b>Total (Acct. 403):</b>	<b>27,851</b>	<b>0</b>	<b>27,851</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	22,437	0	22,437	5
<b>Total (Acct. 408):</b>	<b>22,437</b>	<b>0</b>	<b>22,437</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>53,451</b>	<b>0</b>	<b>53,451</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	274		274	11
<b>Total (Acct. 419):</b>	<b>274</b>	<b>0</b>	<b>274</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		85,003	85,003	12
CAPITAL GRANTS COST REIMBURSEMENT	40,001		40,001	13
<b>Total (Acct. 421):</b>	<b>40,001</b>	<b>85,003</b>	<b>125,004</b>	
<b>TOTAL OTHER INCOME:</b>	<b>40,275</b>	<b>85,003</b>	<b>125,278</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(9,434)	0	(9,434)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(9,434)</b>	<b>0</b>	<b>(9,434)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	15,380	15,380	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>15,380</b>	<b>15,380</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(9,434)</b>	<b>15,380</b>	<b>5,946</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	24,887	0	24,887	18
<b>Total (Acct. 427):</b>	<b>24,887</b>	<b>0</b>	<b>24,887</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>24,887</b>	<b>0</b>	<b>24,887</b>	
<b>NET INCOME:</b>	<b>78,273</b>	<b>69,623</b>	<b>147,896</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	110,543	456,413	566,956	24
<b>Total (Acct. 216):</b>	<b>110,543</b>	<b>456,413</b>	<b>566,956</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	78,273	69,623	147,896	25
<b>Total (Acct. 433):</b>	<b>78,273</b>	<b>69,623</b>	<b>147,896</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
ADJUST 12/31/07 EARNED SURPLUS TO AUDIT	37,590		37,590	* 26
<b>Total (Acct. 434):</b>	<b>37,590</b>	<b>0</b>	<b>37,590</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>226,406</b>	<b>526,036</b>	<b>752,442</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

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

ADJUST TP PRIOR YEAR AUDIT REPORT. ACCRUAL OF ADDITIONAL GRANT INCOME AND ADJUSTMENTS FOR  
ADDITIONAL ACCOUNTS PAYABLES.

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	186,191	0	0	0	<b>186,191</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>186,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>186,191</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	2,150,458	1,900,210	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	639,556	596,325	2
<b>Net Utility Plant</b>	<b>1,510,902</b>	<b>1,303,885</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	29,696	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	11,682		9
<b>Total Other Property and Investments</b>	<b>11,682</b>	<b>29,696</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,942	8,610	10
Special Deposits (134)	0		11
Working Funds (135)	4,198		12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	33,608	39,743	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	83,217	79,767	18
Plant Materials and Operating Supplies (154)	5,222	5,104	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	395	218	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>128,582</b>	<b>133,442</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	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
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,651,166</b>	<b>1,467,023</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	52,775	52,775	<b>33</b>
Appropriated Earned Surplus (215)			<b>34</b>
Unappropriated Earned Surplus (216)	752,442	566,954	<b>35</b>
<b>Total Proprietary Capital</b>	<b>805,217</b>	<b>619,729</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	70,000	77,000	<b>36</b>
Advances from Municipality (223)	59,998	42,498	<b>37</b>
Other long-Term Debt (224)	565,000	565,000	<b>38</b>
<b>Total Long-Term Debt</b>	<b>694,998</b>	<b>684,498</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>39</b>
Accounts Payable (232)	2,172	3,206	<b>40</b>
Payables to Municipality (233)	0	2,283	<b>41</b>
Customer Deposits (235)			<b>42</b>
Taxes Accrued (236)	0	0	<b>43</b>
Interest Accrued (237)	7,269	6,363	<b>44</b>
Tax Collections Payable (241)			<b>45</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>46</b>
<b>Total Current and Accrued Liabilities</b>	<b>9,441</b>	<b>11,852</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>47</b>
Customer Advances for Construction (252)			<b>48</b>
Other Deferred Credits (253)	141,510	150,944	<b>49</b>
<b>Total Deferred Credits</b>	<b>141,510</b>	<b>150,944</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>50</b>
Injuries and Damages Reserve (262)			<b>51</b>
Pensions and Benefits Reserve (263)			<b>52</b>
Miscellaneous Operating Reserves (265)			<b>53</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>1,651,166</b>	<b>1,467,023</b>	

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## BALANCE SHEET

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### Balance Sheet (Page F-07)

#### General footnotes

ROGER J KOLEHMAINEN CPA PC  
1445 EAST CLOVERLAND DRIVE  
IRONWOOD, MI 49938

BOARD OF COMMISSIONERS  
MONTREAL MUNICIPAL WATER UTILITY  
MONTREAL, WI

WE HAVE COMPILED THE ACCOMPANYING BALANCE SHEET, STATEMENT OF REVENUES AND EXPENSES, CHANGES IN RETAINED EARNINGS, AND STATISTICAL INFORMATION OF THE MONTREAL MUNICIPAL WATER SYSTEM FOR THE YEAR ENDED DECEMBER 31, 2008, INCLUDING THE PRESCRIBED FORMAT BY PSC, IN ACCORDANCE WITH STATEMENTS ON ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTION OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WERE LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE WISCONSIN PUBLIC SERVICE COMMISSION, INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE ACCOMPANYING FINANCIAL STATEMENTS NOR STATISTICAL INFORMATION REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY FORM OF ASSURANCE ON THEM.

THESE FINANCIAL STATEMENTS ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF WISCONSIN PUBLIC SERVICE COMMISSION, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. MANAGEMENT HAS ELECTED TO OMIT THE STATEMENT OF CASH FLOWS AND SUBSTANTIALLY ALL OF THE DISCLOSURES REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. IF THE OMITTED DISCLOSURES WERE INCLUDED IN THE FINANCIAL STATEMENTS, THEY MIGHT INFLUENCE THE USER'S CONCLUSIONS ABOUT THE MUNICIPALITY'S ASSETS, LIABILITIES, EQUITY, REVENUES, AND EXPENSES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

ROGER J. KOLEHMAINEN CPA PC  
APRIL 29, 2009

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## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,660,232	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,076,424	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,074,034	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
<b>Total Utility Plant</b>	<b>2,150,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	187,131	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	452,425	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
<b>Total Accumulated Provision</b>	<b>639,556</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,510,902</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	159,280				<b>159,280</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	27,851				<b>27,851</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>27,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,851</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>187,131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187,131</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	437,045				<b>437,045</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	15,380				<b>15,380</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>15,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,380</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>452,425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>452,425</b>	26
<b>Footnotes</b>						27

## NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	5,222	5,104
Sewer utility (154)		0
Heating utility (154)		
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		
<b>Total Materials and Supplies</b>	5,222	5,104

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

### CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	52,775	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>52,775</b>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	10/30/1981	09/01/2016	5.00%	70,000	1
<b>Total Bonds (Account 221):</b>				<b>70,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
LOAN FROM MUNICIPALITY	01/01/2001	11/01/2009	0.00%	59,998	1
<b>Total for Account 223</b>				<b>59,998</b>	
<b>Other Long-Term Debt (224)</b>					
PROMMISSORY NOTE	03/12/2008	03/12/2011	3.64%	565,000	2
<b>Total for Account 224</b>				<b>565,000</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	22,437	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>22,437</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	21,107	6
Social Security taxes	1,330	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>22,437</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BONDS	1,336	3,669	3,838	1,167	1
<b>Subtotal</b>	<b>1,336</b>	<b>3,669</b>	<b>3,838</b>	<b>1,167</b>	
<b>Advances from Municipality (223)</b>					
DUE TO MUNICIPALITY	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
PROMISSORY NOTE		11,169	5,067	6,102	3
BOND ANTICIPATION NOTES	5,027	10,049	15,076	0	4
<b>Subtotal</b>	<b>5,027</b>	<b>21,218</b>	<b>20,143</b>	<b>6,102</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,363</b>	<b>24,887</b>	<b>23,981</b>	<b>7,269</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
CONSTRUCTION ACCOUNT	100	5
BOND REDEMPTION ACCOUNT	11,582	6
<b>Total (Acct. 128):</b>	<b>11,682</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	33,608	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>33,608</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER FUND	63,949	* 16
DUE FROM GENERAL FUND	19,268	* 17
<b>Total (Acct. 145):</b>	<b>83,217</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID EXPENSES	395	18
<b>Total (Acct. 165):</b>	<b>395</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	141,510	25
NONE		26
<b>Total (Acct. 253):</b>	<b>141,510</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Sewer Fund - Prior year advances have been partially repaid.

General Fund - Current year difference in hydrant rental charges versus tax levy charged account for majority of receivable.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,016,944	0	0	0	<b>1,016,944</b>	<b>1</b>
Materials and Supplies	5,163	0	0	0	<b>5,163</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	173,205	0	0	0	<b>173,205</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	146,227	0	0	0	<b>146,227</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>702,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>702,675</b>	
Net Operating Income	53,451	0	0	0	<b>53,451</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.61%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.61%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	150,944	0	0	0	<b>150,944</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	9,434	0	0	0	<b>9,434</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>141,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>141,510</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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**Report changes of any of the following types:**

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**1. Acquisitions.**

New well and well house was placed in service in 2008.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	183,980	174,332	1
<b>Total Sales of Water</b>	<b>183,980</b>	<b>174,332</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	0	400	2
Rents from Water Property (472 )	0		3
Interdepartmental Rents (473 )	0		4
Other Water Revenues (474 )	2,211	2,224	5
<b>Total Other Operating Revenues</b>	<b>2,211</b>	<b>2,624</b>	
<b>Total Operating Revenues</b>	<b>186,191</b>	<b>176,956</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	62,105	44,699	6
General Operating Expenses (680-691)	20,347	16,506	7
<b>Total Operation and Maintenance Expenses</b>	<b>82,452</b>	<b>61,205</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	27,851	27,315	8
Amortization Expense (404-407)			9
Taxes (408 )	22,437	22,229	10
<b>Total Other Operating Expenses</b>	<b>50,288</b>	<b>49,544</b>	
<b>Total Operating Expenses</b>	<b>132,740</b>	<b>110,749</b>	
<b>NET OPERATING INCOME</b>	<b>53,451</b>	<b>66,207</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	461	14,392	56,272	5
Commercial (461.2 )	23	1,082	4,231	6
Industrial (461.3 )				7
Public Authority (461.4 )				8
<b>Total Metered Sales to General Customers (461)</b>	<b>484</b>	<b>15,474</b>	<b>60,503</b>	
Private Fire Protection Service (462 )				9
Public Fire Protection Service (463 )	1		39,527	10
Other Water Sales (465 )	4	4,799	18,783	11
Sales for Resale (466 )	2	30,881	65,167	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>491</b>	<b>51,154</b>	<b>183,980</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
CITY OF HURLEY	CITY LIMIT	25,841	55,638	1
TOWN OF PENCE	CITY LIMIT	5,040	9,529	2
<b>Total</b>		<b>30,881</b>	<b>65,167</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	39,527	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>39,527</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges		6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
TURN ON/OFF FEES/REPAIR SERVICES	2,211	9
Return on net investment in meters charged to sewer department	0	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>2,211</b>	

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## OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$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.

Small service fees charged for turn on/off and miscellaneous services rendered.

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	13,799	11,194	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	21,703	17,825	* 3
Chemicals (630)	5,786	6,500	4
Supplies and Expenses (640)	9,801	6,278	* 5
Repairs of Water Plant (650)	11,016	2,902	* 6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>62,105</b>	<b>44,699</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	3,586	3,471	8
Office Supplies and Expenses (681)	4,527	2,451	* 9
Outside Services Employed (682)	2,660	1,827	10
Insurance Expense (684)	218	837	11
Employees Pensions and Benefits (686)	9,176	7,643	12
Regulatory Commission Expenses (688)	180	181	13
Miscellaneous General Expenses (689)		96	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
<b>Total General Operating Expenses</b>	<b>20,347</b>	<b>16,506</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>82,452</b>	<b>61,205</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Based upon actual cost and consumption, electrical costs are less than 10 cents per kWh.

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.

681- Office Supplies and Expenses - Telephone charges and training costs have increased from prior year.

650 - Repairs - With new well coming on line, more water testing services besides experienced several water breaks serviced by independant contractors.

640 - Supplies - More repairs were encountered and summer maintenance items accomplished.

630 - Chemicals - With higher volume of water produced, new well being placed in service and repairs to water resevoir, required more useage of chemicals.

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### 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		21,107	21,107	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>21,107</b>	<b>21,107</b>	
Social Security		1,150	1,122	3
PSC Remainder Assessment		180	0	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>22,437</b>	<b>22,229</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iron				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		2.013010				3
County tax rate	mills		3.776550				4
Local tax rate	mills		3.858640				5
School tax rate	mills		9.445890				6
Voc. school tax rate	mills		0.000000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.094090</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>19.094090</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.858640</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.445890</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>13.304530</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.094090</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.696788</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.094090</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>13.304530</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,660,232</b>	1,660,232				22
Materials & Supplies	\$	<b>5,104</b>	5,104				23
<b>Subtotal</b>	\$	<b>1,665,336</b>	<b>1,665,336</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,665,336</b>	<b>1,665,336</b>				<b>26</b>
Assessment Ratio	dec.		0.696788				27
<b>Assessed Value</b>	\$	<b>1,160,386</b>	<b>1,160,386</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>13.304530</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>15,438</b>	<b>15,438</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	21,107					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>21,107</b>					<b>34</b>
Footnotes			*				35

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## PROPERTY TAX EQUIVALENT (WATER)

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### Property Tax Equivalent (Water) (Page W-07)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

ADJUSTED PSC REPORT TO AGREE WITH PRIOR YEAR END AUDIT REPORT. AFTER PSC REPORT WAS FILED  
ADDITIONAL ADJUSTMENTS WERE MADE FOR YEAR END ACCRUALS AND RECLASSIFICATIONS.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	20,647	32,480			53,127	* 8
Supply Mains (316)	18,973				18,973	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>39,620</b>	<b>32,480</b>	<b>0</b>	<b>0</b>	<b>72,100</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	14,593	73,305			87,898	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	151,171				151,171	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>165,764</b>	<b>73,305</b>	<b>0</b>	<b>0</b>	<b>239,069</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	10,357				10,357	18
Sand or Other Media Filtration Equipment (332)	54,632				54,632	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>64,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,989</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	36,457	13,174			49,631	* 24
Transmission and Distribution Mains (343)	435,332				435,332	25
Services (345)	43,207				43,207	26
Meters (346)	78,690				78,690	27
Hydrants (348)	72,500				72,500	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>666,186</b>	<b>13,174</b>	<b>0</b>	<b>0</b>	<b>679,360</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	15,263				15,263	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)	5,643				5,643	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
<b>Total General Plant</b>	<b>20,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,906</b>	
<b>Total utility plant in service directly assignable</b>	<b>957,465</b>	<b>118,959</b>	<b>0</b>	<b>0</b>	<b>1,076,424</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>957,465</b>	<b>118,959</b>	<b>0</b>	<b>0</b>	<b>1,076,424</b>	

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

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

**General footnotes**

WORK IN PROGRESS RECLASSIFIED TO CORRECT COST CENTERS AT THE BEGINNING OF THE YEAR. ASSETS WERE PLACED IN SERVICE IN 2008.

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

Wells and Springs (314)

Structure and Improvements (321)

Distribution Reservoirs and Standpipes (342)

City received a cost sharing grant award from the Department of Army, Corp of Engineers in the development of a new well, well house and major repairs to a water reservoir. Local share provided from operating revenues and interfund borrowing.

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## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	57,858	90,592			148,450	* 8
Supply Mains (316)	21,974				21,974	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>79,832</b>	<b>90,592</b>	<b>0</b>	<b>0</b>	<b>170,424</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0	252,410			252,410	* 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
<b>Total Pumping Plant</b>	<b>0</b>	<b>252,410</b>	<b>0</b>	<b>0</b>	<b>252,410</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	42,224	28,265			70,489	* 24
Transmission and Distribution Mains (343)	454,423				454,423	25
Services (345)	48,710				48,710	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	77,578				77,578	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>622,935</b>	<b>28,265</b>	<b>0</b>	<b>0</b>	<b>651,200</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>702,767</b>	<b>371,267</b>	<b>0</b>	<b>0</b>	<b>1,074,034</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>702,767</b>	<b>371,267</b>	<b>0</b>	<b>0</b>	<b>1,074,034</b>	

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

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

**General footnotes**

WORK IN PROGRESS RECLASSIFIED TO CORRECT COST CENTERS AT THE BEGINNING OF THE YEAR. ASSETS WERE PLACED IN SERVICE.

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

Wells and Springs (314)

Structures and Improvements (321)

Distribution Reservoirs and Standpipes (342)

The City received a grant award from the Department of Army, Corp of Engineers, to bring a new well on line, build a new well house and accomplish major repairs on their reservoir. Grant proceeds received from Federal Government.

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## 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			2,223	2,223	1
February			2,277	2,277	2
March			2,836	2,836	3
April			4,228	4,228	4
May			5,287	5,287	5
June			5,162	5,162	6
July			5,209	5,209	7
August			5,624	5,624	8
September			5,999	5,999	9
October			4,963	4,963	10
November			3,226	3,226	11
December			1,693	1,693	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>48,727</b>	<b>48,727</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

### WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	48,727	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>48,727</b>	3
Less: Gallons (000's) sold:	51,154	4
Gallons (000's) entering distribution system but not sold:	<b>(2,427)</b>	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:	<b>0</b>	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:	<b>(2,427)</b>	17
Subtotal of Estimated Losses:	<b>(2,427)</b>	18
Percentage of water entering distribution system sold:	<b>105%</b>	19
Percentage of unaccounted for water:	<b>-5%</b>	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.)	252	22
Date of maximum: 07/20/2008		23
Cause of maximum: SUPPLING NEIGHBORING COMMUNITY DURING SUMMER PEAK PERIOD.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	68	25
Date of minimum: 11/06/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	221,418	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:	5	32
Number of service breaks repaired this year:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?	827	35
Outside municipality?		36

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## WATER LOSS AND OTHER STATISTICS

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### Water Loss and Other Statistics (Page W-14)

#### General footnotes

New well was placed in service in 2008. Pumping records were found to be incomplete, not recording all water extracted.

Fuel or Power Purchased for Pumping (620) Total kwh for entire water fund which corresponds with costs reported, exceeds actual pumping water costs. Unable to separate for reporting purposes.

#### If Water Sold is greater than the water entering the distribution system, please explain.

Repeat of Item 1. New well was being placed in service in 2008. Pumping records were found to be incomplete, not recording all water produced.

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## 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)	
BLANK 3	3	46	16	70,000	Yes	1
BLANK 5	5	42	8	252,000	Yes	2
BLANK 4	4	46	16	70,000	No	* 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)	1
Identification	3	4	5	1
Location	BLANK 3	BLANK 4	BLANK 5	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	5
Year Installed	1976	1976	2008	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	449	198	300	8
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	SQUARE D	9
Year Installed	1976	1976	2008	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	30	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
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		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	256		6
Total capacity in gallons (actual)	250,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	1.000	546				546	1
M	D	1.250	176				176	2
M	D	1.500	500				500	3
M	D	2.000	910				910	4
M	D	4.000	10,267				10,267	5
M	D	6.000	38,605				38,605	6
M	D	8.000	13,644				13,644	7
M	D	10.000	140				140	8
M	D	14.000	150				150	9
<b>Total Within Municipality</b>			<b>64,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,938</b>	
<b>Total Utility</b>			<b>64,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,938</b>	

## 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	498				498	0	*	1
M	1.500	8				8	0	*	2
<b>Total Utility</b>		<b>506</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>506</b>	<b>0</b>		

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## WATER SERVICES

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### Water Services (Page W-20)

#### General footnotes

No basis to report that utility owned service was not in use at year end.

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

No basis to report that utility owner service was not in use at year end.

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## METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	*	1
0.625	490				490	20	*	1
0.750	11				11	0		2
1.000	1				1	0		3
1.500	3				3	0		4
6.000	2				2	0		5
<b>Total:</b>	<b>507</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>507</b>	<b>20</b>		

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	*	1
0.625	460	13	0	1	0	16	490	*	1
0.750	0	11	0	0	0	0	11		2
1.000	0	1	0	0	0	0	1		3
1.500	0	2	0	1	0	0	3		4
6.000	0	0	0	0	2	0	2		5
<b>Total:</b>	<b>460</b>	<b>27</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>16</b>	<b>507</b>		

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## METERS

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### Meters (Page W-21)

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

Current year repairs consisted of replacing defective meters with new or refurbished meters.  
No set schedule has been developed for ongoing testing and replacing of meters.

**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.**

No. One meter had been serviced during the year. Repaired as deemed needed by water operator.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	94				94	2
<b>Total Fire Hydrants</b>	<b>94</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	94
Number of distribution system valves end of year:	130
Number of distribution valves operated during year:	74