



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF NEENAH WATER UTILITY

---

Principal Office: 211 WALNUT STREET  
P.O. BOX 426  
NEENAH, WI 54957-0426

---

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.



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

---

## TABLE OF CONTENTS

---

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF NEENAH WATER UTILITY

**Utility Address:** 211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

**When was utility organized?** 10/4/1893

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** NANCY HANDEVIDT

**Title:** DEPUTY FINANCE DIRECTOR

**Office Address:**

211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

**Telephone:** (920) 886 - 6142

**Fax Number:** (920) 886 - 6150

**Email Address:** nhandevdt@ci.neenah.wi.us

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

**Name:** NANCY HANDEVIDT

**Title:** DEPUTY FINANCE DIRECTOR

**Office Address:** CITY OF NEENAH

211 WALNUT ST

P.O. BOX 426

NEENAH, WI 54956

**Telephone:** (920) 886 - 6142

**Fax Number:** (920) 886 - 6150

**Email Address:** nhandevdt@ci.neenah.wi.us

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

**Name:** MR GEORGE SCHERCK

**Title:** MAYOR

**Office Address:**

211 WALNUT ST

P.O. BOX 426

NEENAH, WI 54956

**Telephone:** (920) 886 - 6104

**Fax Number:** (920) 886 - 6109

**Email Address:** gscherck@ci.neenah.wi.us

**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:** BETHANY RYERS

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLC

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2382

**Fax Number:** (608) 249 - 8532

**Email Address:** bryers@virchowkrause.com

### IDENTIFICATION AND OWNERSHIP

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

**Period covered by most recent audit:** JAN 1, 2007 TO DEC 31 2007

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

**Name:** MR LARRY A WETTERING, P.E.

**Title:** DIRECTOR

**Office Address:**

211 WALNUT STREET  
P.O. BOX 426  
NEENAH, WI 54957-0426

**Telephone:** (920) 886 - 6182

**Fax Number:** (920) 886 - 6183

**Email Address:** lwettering@ci.neenah.wi.us

**Name of utility commission/committee:** City of Neenah Water Commission

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

- MR LEE HILLSTROM, CITY COUNCIL REPRESENTATIVE
- MR BILL POLLNOW, COMMISSIONER
- HON GEORGE SCHERCK, MAYOR / PRESIDENT
- MR ARTHUR SCHMEICHEL, SECRETARY
- MR MICHAEL SMABY, VICE PRESIDENT

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

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

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

**General footnotes**

City Utility completed the form.

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,795,105	7,292,308	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,192,983	2,553,701	2
Depreciation Expense (403)	1,382,251	1,278,667	3
Amortization Expense (404-407)	0	70,063	4
Taxes (408)	977,632	1,021,669	5
<b>Total Operating Expenses</b>	<b>5,552,866</b>	<b>4,924,100</b>	
<b>Net Operating Income</b>	<b>1,242,239</b>	<b>2,368,208</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,242,239</b>	<b>2,368,208</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	12,685	6,256	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	228,070	476,617	10
Miscellaneous Nonoperating Income (421)	579,574	24,893	11
<b>Total Other Income</b>	<b>820,329</b>	<b>507,766</b>	
<b>Total Income</b>	<b>2,062,568</b>	<b>2,875,974</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(28,296)	(28,296)	12
Other Income Deductions (426)	164,966	175,250	13
<b>Total Miscellaneous Income Deductions</b>	<b>136,670</b>	<b>146,954</b>	
<b>Income Before Interest Charges</b>	<b>1,925,898</b>	<b>2,729,020</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,096,030	1,087,946	14
Amortization of Debt Discount and Expense (428)	32,960	32,363	15
Amortization of Premium on Debt--Cr. (429)	4,024	4,025	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>1,124,966</b>	<b>1,116,284</b>	
<b>Net Income</b>	<b>800,932</b>	<b>1,612,736</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,586,249	15,418,269	20
Balance Transferred from Income (433)	800,932	1,612,736	21
Miscellaneous Credits to Surplus (434)	908,275	25,591	22
Miscellaneous Debits to Surplus--Debit (435)	0	470,347	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>18,295,456</b>	<b>16,586,249</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	6,795,105	0	6,795,105	1
<b>Total (Acct. 400):</b>	<b>6,795,105</b>	<b>0</b>	<b>6,795,105</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,192,983	0	3,192,983	2
<b>Total (Acct. 401-402):</b>	<b>3,192,983</b>	<b>0</b>	<b>3,192,983</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,382,251	0	1,382,251	3
<b>Total (Acct. 403):</b>	<b>1,382,251</b>	<b>0</b>	<b>1,382,251</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	977,632	0	977,632	5
<b>Total (Acct. 408):</b>	<b>977,632</b>	<b>0</b>	<b>977,632</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,242,239</b>	<b>0</b>	<b>1,242,239</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	12,685	0	12,685	8
<b>Total (Acct. 415-416):</b>	<b>12,685</b>	<b>0</b>	<b>12,685</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 ON INVESTMENTS	228,070		228,070	11
<b>Total (Acct. 419):</b>	<b>228,070</b>	<b>0</b>	<b>228,070</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		565,571	565,571	12
MISCELLANEOUS NONOPERATING INCOME	14,003		14,003	13
<b>Total (Acct. 421):</b>	<b>14,003</b>	<b>565,571</b>	<b>579,574</b>	
<b>TOTAL OTHER INCOME:</b>	<b>254,758</b>	<b>565,571</b>	<b>820,329</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(28,296)	0	(28,296)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(28,296)</b>	<b>0</b>	<b>(28,296)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	127,251	127,251	16
LOSS ON IMPAIRMENT	6,191	0	6,191	17
DIVIDEND PAID TO CITY	31,524		31,524	18
<b>Total (Acct. 426):</b>	<b>37,715</b>	<b>127,251</b>	<b>164,966</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>9,419</b>	<b>127,251</b>	<b>136,670</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	1,096,030	0	1,096,030	19
<b>Total (Acct. 427):</b>	<b>1,096,030</b>	<b>0</b>	<b>1,096,030</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OD DEBT DISCOUNT AND EXPENSES	32,960		32,960	20
<b>Total (Acct. 428):</b>	<b>32,960</b>	<b>0</b>	<b>32,960</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
AMORTIZATION OF PREMIUM ON DEBT-CR	4,024		4,024	21
<b>Total (Acct. 429):</b>	<b>4,024</b>	<b>0</b>	<b>4,024</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>1,124,966</b>	<b>0</b>	<b>1,124,966</b>	
<b>NET INCOME:</b>	<b>362,612</b>	<b>438,320</b>	<b>800,932</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	9,138,684	7,447,565	16,586,249	25
<b>Total (Acct. 216):</b>	<b>9,138,684</b>	<b>7,447,565</b>	<b>16,586,249</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	362,612	438,320	800,932	26
<b>Total (Acct. 433):</b>	<b>362,612</b>	<b>438,320</b>	<b>800,932</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
2007 ACCRUED VACATION	(18,868)	0	(18,868) *	27

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Credits to Surplus (434):</b>				
2007 ADJUSTMENT UNBILLED REVENUE WAS ACCRUED FOR TH	927,143		927,143	* 28
<b>Total (Acct. 434):</b>	<b>908,275</b>	<b>0</b>	<b>908,275</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>10,409,571</b>	<b>7,885,885</b>	<b>18,295,456</b>	

---

## DETAILS OF INCOME STATEMENT ACCOUNTS

---

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

**General footnotes**

Adjusted 2007 surplus to reflect 2007 unbilled revenue.

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.**

Adjusted 2007 surplus to reflect 2007 unbilled revenue.

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

Adjusted 2007 surplus to reflect 2007 accrued vacation.

---

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	12,685				12,685	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>12,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,685</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	6,795,105	0	0	0	<b>6,795,105</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<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	3,536				<b>3,536</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>6,791,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,791,569</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	869,769	116,752	<b>986,521</b>	<b>1</b>
Electric operating expenses	0	0	<b>0</b>	<b>2</b>
Gas operating expenses	0	0	<b>0</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	0	<b>0</b>	<b>5</b>
Merchandising and jobbing	0	0	<b>0</b>	<b>6</b>
Other nonutility expenses	0	0	<b>0</b>	<b>7</b>
Water utility plant accounts	39,824	0	<b>39,824</b>	<b>8</b>
Electric utility plant accounts	0	0	<b>0</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	116,752	(116,752)	<b>0</b>	<b>18</b>
All other accounts	0	0	<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,026,345</b>	<b>0</b>	<b>1,026,345</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	17.5	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)	57,011,718	55,462,903	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,168,121	5,224,737	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>50,843,597</b>	<b>50,238,166</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	18,467	24,658	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>18,467</b>	<b>24,658</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,717,207	2,939,799	8
Sinking Funds (125)	250,000	250,000	9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
<b>Total Other Property and Investments</b>	<b>2,985,674</b>	<b>3,214,457</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,733,332	3,448,952	12
Special Deposits (134)	460	625	13
Working Funds (135)	200	200	14
Temporary Cash Investments (136)	2,619,964	2,320,396	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	2,080,613	748,550	17
Other Accounts Receivable (143)	3,028	386,320	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	112	0	20
Plant Materials and Operating Supplies (154)	77,671	89,691	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	855	2,036	25
Interest and Dividends Receivable (171)	12,082	15,269	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>6,528,317</b>	<b>7,012,039</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	389,528	422,487	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
<b>Total Deferred Debits</b>	<b>389,528</b>	<b>422,487</b>	
<b>Total Assets and Other Debits</b>	<b>60,747,116</b>	<b>60,887,149</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,857,102	3,712,516	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	18,295,456	16,586,249	37
<b>Total Proprietary Capital</b>	<b>22,152,558</b>	<b>20,298,765</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	36,341,883	38,115,317	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0		40
<b>Total Long-Term Debt</b>	<b>36,341,883</b>	<b>38,115,317</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	135,181	369,168	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	919,494	964,824	45
Interest Accrued (237)	133,642	139,938	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	11,531	28,543	48
<b>Total Current and Accrued Liabilities</b>	<b>1,199,848</b>	<b>1,502,473</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	60,378	64,402	49
Customer Advances for Construction (252)	103,866	103,866	50
Other Deferred Credits (253)	608,101	636,397	51
<b>Total Deferred Credits</b>	<b>772,345</b>	<b>804,665</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	280,482	165,929	* 54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>280,482</b>	<b>165,929</b>	
<b>Total Liabilities and Other Credits</b>	<b>60,747,116</b>	<b>60,887,149</b>	

---

## BALANCE SHEET

---

**Balance Sheet (Page F-07)**

**General footnotes**

Increase reserve due to study done on post retirement medical benefits.

---

## 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	55,462,903	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)	48,313,696	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,698,022	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)					8
<b>Total Utility Plant</b>	<b>57,011,718</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)	5,269,318	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	898,803	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>6,168,121</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>50,843,597</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>	4,329,697				<b>4,329,697</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,382,251				<b>1,382,251</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	49,564				<b>49,564</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	4,209				<b>4,209</b>	<b>10</b>
Other credits (specify):						<b>11</b>
DEPRECIATION CLEARING	28,098				<b>28,098</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>1,464,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,464,122</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	336,101				<b>336,101</b>	<b>18</b>
Cost of removal	188,400				<b>188,400</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>524,501</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>524,501</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>5,269,318</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,269,318</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>	895,040				<b>895,040</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	127,251				<b>127,251</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>127,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,251</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	123,488				<b>123,488</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>123,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,488</b>	25
<b>Balance end of year (111.2)</b>	<b>898,803</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>898,803</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			<b>0</b>	<b>1</b>
LAND SOUTH OF WATER PLANT	24,658	0	6,191	<b>18,467</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>24,658</b>	<b>0</b>	<b>6,191</b>	<b>18,467</b>	
Less accum. prov. depr. & amort. (122)	0			<b>0</b>	<b>3</b>
 <b>Net Nonutility Property</b>	 <b>24,658</b>	 <b>0</b>	 <b>6,191</b>	 <b>18,467</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	77,671	89,691	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	77,671	89,691	

**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>				
05/01/02, 20 YEAR REVENUE BOND, \$2,430,000	2,876	428	37,401	1
07/01/03, 20 YEAR REVENUE BOND, \$6,000,000	4,576	428	64,036	2
08/01/00, 17 YEAR REVENUE BOND, \$1,365,000	1,056	428	0	3
09/01/01, 13 YEAR ADVANCED REFUNDING BOND, \$1,940,000	9,300	428	55,793	4
11/01/2005, 20 YEAR REVENUE BOND, \$11,942,151	1,052	428	17,148	5
11/15/2004, 20 YEAR ADVANCE REFUNDING BOND, \$4,210,000	12,876	428	193,142	6
6/1/07, 20 YEAR REVENUE BOND, \$2,345,000	1,224	428	22,008	7
<b>Total</b>			<b>389,528</b>	
<b>Unamortized premium on debt (251)</b>				
11/15/2004, ADVANCE REFUNDING BOND, \$4,210,000	4,024	429	60,378	8
<b>Total</b>			<b>60,378</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	3,712,516	1
<b>Changes during year (explain):</b>		
CONTRIBUTED BY TIF	144,586	2
<b>Balance end of year</b>	<b><u>3,857,102</u></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)	
2000 REVENUE BOND	08/01/2000	12/01/2017	5.42%	0	1
2001 ADVANCE REFUNDING 1995 BOND	09/01/2001	12/01/2014	4.19%	1,135,000	2
2002 REVENUE BOND	05/01/2002	12/01/2021	4.72%	1,880,000	3
2003 REVENUE BOND	07/01/2003	12/01/2022	3.46%	4,910,000	4
2004 ADVANCE REFUNDING REVENUE BOND	11/15/2004	12/01/2017	3.44%	3,305,000	5
SAFE DRINKING LOAN	04/29/2005	05/01/2024	2.37%	14,617,589	6
2006 SAFE DRINKING LOAN	01/25/2006	05/01/2025	2.37%	8,349,294	7
2007 REVENUE BOND	06/01/2007	12/01/2026	3.99%	2,145,000	8
<b>Total Bonds (Account 221):</b>				<b>36,341,883</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>					
NONE	00/00/0000	00/00/0000	0.00%	0	1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	02/01/1997	01/01/2007	3.92%	0	2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	964,824	1
<b>Accruals:</b>		
Charged water department expense	977,631	2
Charged electric department expense		3
Charged sewer department expense	15,031	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>992,662</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	964,824	6
Social Security taxes	66,453	7
PSC Remainder Assessment	6,715	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,037,992</b>	
<b>Balance end of year</b>	<b>919,494</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2004 ADVANCED REFUNDING REVENUE BOND	11,036	131,769	132,431	<b>10,374</b>	1
2000 REVENUE BOND	650	3,250	3,900	<b>0</b>	2
2001 ADVANCE REFUNDING BOND	4,552	54,105	54,625	<b>4,032</b>	3
2007 REVENUE BOND	7,608	91,044	91,294	<b>7,358</b>	4
2002 REVENUE BOND	7,681	91,823	92,167	<b>7,337</b>	5
2006 REVENUE BOND SAFE DRINKING WATER LOAN	33,432	199,781	200,303	<b>32,910</b>	6
2005 REVENUE BOND SAFE DRINKING WATER LOAN	60,554	351,576	354,511	<b>57,619</b>	7
2003 REVENUE BOND	14,425	172,682	173,095	<b>14,012</b>	8
<b>Subtotal</b>	<b>139,938</b>	<b>1,096,030</b>	<b>1,102,326</b>	<b>133,642</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			<b>0</b>	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	0			<b>0</b>	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>139,938</b>	<b>1,096,030</b>	<b>1,102,326</b>	<b>133,642</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>		
OTHER INVESTMENTS	2,717,207	2
<b>Total (Acct. 124):</b>	<b>2,717,207</b>	
<b>Sinking Funds (125):</b>		
SPECIAL FUNDS	250,000	3
<b>Total (Acct. 125):</b>	<b>250,000</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE	460	6
<b>Total (Acct. 134):</b>	<b>460</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	2,080,613	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>2,080,613</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	3,028	13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>3,028</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM CITY	112	15
<b>Total (Acct. 145):</b>	<b>112</b>	
<b>Prepayments (165):</b>		
NONE	855	16
<b>Total (Acct. 165):</b>	<b>855</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>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	424,436	23
DEFERRED SPECIAL ASSESSMENTS	183,665	24
<b>Total (Acct. 253):</b>	<b>608,101</b>	

## 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)	47,545,404	0	0	0	<b>47,545,404</b>	<b>1</b>
Materials and Supplies	83,681	0	0	0	<b>83,681</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	4,799,507	0	0	0	<b>4,799,507</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	438,584	0	0	0	<b>438,584</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>42,390,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,390,994</b>	
Net Operating Income	1,242,239	0	0	0	<b>1,242,239</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.93%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.93%</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	452,732	0	0	0	452,732	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	28,296	0	0	0	28,296	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>424,436</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>424,436</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

---

Report changes of any of the following types:

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

Telecommunication tower changed from Prime Sites to SBA

---

**3. Extensions of service.**

Cottages at Woodside Green

---

**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.**

Lot #3 on Belmont traded for Lot #2 on Belmont. Utility now owns only lots #1 and #3.

## 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)	6,539,804	7,036,398	1
<b>Total Sales of Water</b>	<b>6,539,804</b>	<b>7,036,398</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	91,570	73,307	2
Rents from Water Property (472 )	98,735	97,296	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	64,996	85,307	5
<b>Total Other Operating Revenues</b>	<b>255,301</b>	<b>255,910</b>	
<b>Total Operating Revenues</b>	<b>6,795,105</b>	<b>7,292,308</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	9,252	31,003	6
Pumping Expenses (620-633)	275,979	290,300	7
Water Treatment Expenses (640-652)	1,571,831	1,132,677	8
Transmission and Distribution Expenses (660-678)	494,982	381,329	9
Customer Accounts Expenses (901-906)	98,522	96,803	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	742,417	621,589	12
<b>Total Operation and Maintenance Expenses</b>	<b>3,192,983</b>	<b>2,553,701</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	1,382,251	1,278,667	13
Amortization Expense (404-407)		70,063	14
Taxes (408 )	977,632	1,021,669	15
<b>Total Other Operating Expenses</b>	<b>2,359,883</b>	<b>2,370,399</b>	
<b>Total Operating Expenses</b>	<b>5,552,866</b>	<b>4,924,100</b>	
<b>NET OPERATING INCOME</b>	<b>1,242,239</b>	<b>2,368,208</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 )	46	598	3,384	1
Commercial (460.2 )	1	96,631	4,168	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>47</b>	<b>97,229</b>	<b>7,552</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	9,873	447,992	2,615,616	5
Commercial (461.2 )	760	210,233	981,256	6
Industrial (461.3 )	99	395,781	1,644,300	7
Public Authority (461.4 )	38	26,934	128,197	8
<b>Total Metered Sales to General Customers (461)</b>	<b>10,770</b>	<b>1,080,940</b>	<b>5,369,369</b>	
Private Fire Protection Service (462 )	134		88,951	9
Public Fire Protection Service (463 )	10,511		1,073,932	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>21,462</b>	<b>1,178,169</b>	<b>6,539,804</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				1
<b>Total</b>		<b>0</b>	<b>0</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>		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,073,932	2
NONE		3
Wholesale fire protection billed		4
<b>Total Public Fire Protection Service (463)</b>	<b>1,073,932</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	91,570	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>91,570</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER SPACE FOR CELLULAR PHONE ANTENNA	49,260	7
TOWERLAND LEASE	47,693	8
YHDRANT RENTAL AGREEMENT WITH BORDERING TOWNSHIPS	1,782	9
<b>Total Rents from Water Property (472)</b>	<b>98,735</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
SALE OF SCRAP	6,131	11
RETURNED CHECK PROCESSING AND ADM FEES	600	12
CLEAR OUT LEASE BALANCE	1	13
OTHER SERVICE FEES	5,356	14
Return on net investment in meters charged to sewer department	46,410	15
<b>Other (specify):</b>		
HYDRAN METER CONNECT FEE	680	16
EXEMPT METER REV	1,768	17
SERVICE FEE/ON OF VALVE	4,050	18
<b>Total Other Water Revenues (474)</b>	<b>64,996</b>	

---

## OTHER OPERATING REVENUES (WATER)

---

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

**General footnotes**

\$46,410 was a return on meters charged to sewer and stormwater utilities.

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

\$46,410 was a return on meters charged to sewer and stormwater utilities.

---

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	827	803	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	827	803	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)	7,598	29,397	* 9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
<b>Total Source of Supply Expenses</b>	<b>9,252</b>	<b>31,003</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	10,953	14,567	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	153,537	157,175	16
Pumping Labor and Expenses (624)	74,138	70,253	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	25,338	24,539	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	10,201	14,567	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		7,234	23
Maintenance of Pumping Equipment (633)	1,812	1,965	24
<b>Total Pumping Expenses</b>	<b>275,979</b>	<b>290,300</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	28,509	35,950	25
Chemicals (641)	460,281	415,558	26
Operation Labor and Expenses (642)	406,701	401,257	27
Miscellaneous Expenses (643)	108,128	103,559	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	25,794	35,960	* 30
Maintenance of Structures and Improvements (651)	408,470	10,650	* 31
Maintenance of Water Treatment Equipment (652)	133,948	129,743	32
<b>Total Water Treatment Expenses</b>	<b>1,571,831</b>	<b>1,132,677</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	21,538	29,151	33
Storage Facilities Expenses (661)	7,715	8,092	34
Transmission and Distribution Lines Expenses (662)	98,766	66,919	* 35
Meter Expenses (663)	39,362	36,824	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	56,690	60,226	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	18,607	29,262	* 40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	1,069	0	42
Maintenance of Transmission and Distribution Mains (673)	172,079	90,479	* 43
Maintenance of Services (675)	58,792	48,235	* 44
Maintenance of Meters (676)	3,024	3,091	45
Maintenance of Hydrants (677)	17,461	7,582	46
Maintenance of Miscellaneous Plant (678)	(121)	1,468	47
<b>Total Transmission and Distribution Expenses</b>	<b>494,982</b>	<b>381,329</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	23,136	23,756	48
Meter Reading Expenses (902)	19,806	10,064	49
Customer Records and Collection Expenses (903)	52,044	60,162	50
Uncollectible Accounts (904)	3,536	2,821	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
<b>Total Customer Accounts Expenses</b>	<b>98,522</b>	<b>96,803</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	124,196	117,348	55
Office Supplies and Expenses (921)	10,827	3,468	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	28,827	33,559	58
Property Insurance (924)	17,154	12,793	59
Injuries and Damages (925)	27,962	51,824	* 60
Employee Pensions and Benefits (926)	460,968	328,707	* 61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	15,769	11,907	<b>64</b>
Rents (931)	7,420	14,200	<b>65</b>
Maintenance of General Plant (932)	49,294	47,783	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>742,417</b>	<b>621,589</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,192,983</b>	<b>2,553,701</b>	

---

## 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 15%, but not less \$10,000, please explain.

- Account 662 Dept Director spent more time on distribution issues in 2008.
  - Account 613 Less maintenance done in 2008.
  - Account 926 Increase is due to the set up of post retirement medical benefits per study.
  - Account 925 Fewer claims in 2008.
  - Account 670 Dept Director spent less time on maintenance issues.
  - Account 673 Directional flushing program started.
  - Account 675 More service leaks in 2008.
  - Account 650 Dept Director spent less time on treatment maintenance issues in 2008.
  - Account 651 Increase is due to clearout of sludge lagoon.
-

### 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		919,494	964,825	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,031	15,232	2
<b>Net property tax equivalent</b>		<b>904,463</b>	<b>949,593</b>	
Social Security		66,454	63,964	3
PSC Remainder Assessment		6,715	8,112	4
Other (specify): CAPITALIZED TAXES			0	5
<b>Total tax expense</b>		<b>977,632</b>	<b>1,021,669</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			Winnebago				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.175625				3
County tax rate	mills		5.634547				4
Local tax rate	mills		8.387842				5
School tax rate	mills		8.345306				6
Voc. school tax rate	mills		1.741217				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>24.284537</b>				<b>10</b>
Less: state credit	mills		1.429380				11
<b>Net tax rate</b>	mills		<b>22.855157</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.387842</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.086523</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>18.474365</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.284537</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.760746</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.855157</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.386970</b>				<b>21</b>
Utility Plant, Jan. 1	\$	55,462,903	55,462,903				22
Materials & Supplies	\$	89,691	89,691				23
<b>Subtotal</b>	\$	<b>55,552,594</b>	<b>55,552,594</b>				<b>24</b>
Less: Plant Outside Limits	\$	757,502	757,502				25
<b>Taxable Assets</b>	\$	<b>54,795,092</b>	<b>54,795,092</b>				<b>26</b>
Assessment Ratio	dec.		0.965124				27
<b>Assessed Value</b>	\$	<b>52,884,058</b>	<b>52,884,058</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.386970</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>919,494</b>	<b>919,494</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	314,207					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>919,494</b>					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)	23,941				23,941	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	130,978				130,978	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>154,919</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>154,919</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	1,954,715	5,653			1,960,368	12
Other Power Production Equipment (323)	283,192				283,192	13
Electric Pumping Equipment (325)	1,121,326				1,121,326	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	4,569				4,569	16
<b>Total Pumping Plant</b>	<b>3,363,802</b>	<b>5,653</b>	<b>0</b>	<b>0</b>	<b>3,369,455</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	98,239				98,239	17
Structures and Improvements (331)	15,734,497	14,786		(56,644)	15,692,639	* 18
Sand or Other Media Filtration Equipment (332)	8,211,224	10,859		(56,644)	8,165,439	* 19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
<b>Total Water Treatment Plant</b>	<b>24,043,960</b>	<b>25,645</b>	<b>0</b>	<b>(113,288)</b>	<b>23,956,317</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)	2,451,464				2,451,464	24
Transmission and Distribution Mains (343)	10,850,348	1,180,306	142,041		11,888,613	25
Services (345)	1,384,700	435,198	26,334		1,793,564	26
Meters (346)	1,766,333	154,393	132,747		1,787,979	27
Hydrants (348)	771,823	157,630	13,918		915,535	28

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>17,224,668</b>	<b>1,927,527</b>	<b>315,040</b>	<b>0</b>	<b>18,837,155</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	89,519				89,519	31
Office Furniture and Equipment (391)	37,193				37,193	32
Computer Equipment (391.1)	115,905				115,905	33
Transportation Equipment (392)	200,585	21,862	21,061		201,386	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	78,059				78,059	36
Laboratory Equipment (395)	113,408				113,408	37
Power Operated Equipment (396)	68,836				68,836	38
Communication Equipment (397)	91,551				91,551	39
SCADA Equipment (397.1)	1,194,707	5,286			1,199,993	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>1,989,763</b>	<b>27,148</b>	<b>21,061</b>	<b>0</b>	<b>1,995,850</b>	
<b>Total utility plant in service directly assignable</b>	<b>46,777,112</b>	<b>1,985,973</b>	<b>336,101</b>	<b>(113,288)</b>	<b>48,313,696</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>46,777,112</b>	<b>1,985,973</b>	<b>336,101</b>	<b>(113,288)</b>	<b>48,313,696</b>	

---

**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 Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.**

Account 331 Decrease in value because the retainage that was set up was deleted.

**If Adjustments for any account are nonzero, please explain.**

Account 331 & 332 Decrease in value because the retainage that was set up was deleted.

---

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	12,680				12,680	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>12,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,680</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	6,399,957	440,155	94,662		6,745,450	25
Services (345)	1,246,409	76,718	14,819		1,308,308	26
Meters (346)	25,169				25,169	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	565,425	48,697	14,007		600,115	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>8,236,960</b>	<b>565,570</b>	<b>123,488</b>	<b>0</b>	<b>8,679,042</b>	
<b>GENERAL PLANT</b>						
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)	6,300				6,300	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>6,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,300</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,255,940</b>	<b>565,570</b>	<b>123,488</b>	<b>0</b>	<b>8,698,022</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>8,255,940</b>	<b>565,570</b>	<b>123,488</b>	<b>0</b>	<b>8,698,022</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	117,239	1.70%	2,226	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>117,239</b>		<b>2,226</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	57,233	2.30%	45,024	7
Other Power Production Equipment (323)	11,899	4.40%	12,461	8
Electric Pumping Equipment (325)	256,761	4.40%	49,338	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	189	4.30%	197	11
<b>Total Pumping Plant</b>	<b>326,082</b>		<b>107,020</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	998,379	3.50%	549,975	12
Sand or Other Media Filtration Equipment (332)	985,491	3.20%	265,428	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>1,983,870</b>		<b>815,403</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	260,198	2.20%	53,932	17
Transmission and Distribution Mains (343)	767,177	1.30%	146,977	18
Services (345)	198,234	2.00%	31,783	19
Meters (346)	122,690	5.50%	97,744	20
Hydrants (348)	(19,379)	2.20%	18,368 *	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,328,920</b>		<b>348,804</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	74,704	2.90%	2,596	23
Office Furniture and Equipment (391)	5,806	5.90%	2,194	24
Computer Equipment (391.1)	95,775	25.00%	20,130	25
Transportation Equipment (392)	118,342	10.60%	21,305	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	47,459	6.30%	4,917	28
Laboratory Equipment (395)	27,673	9.10%	10,320	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					119,465	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	119,465	
321					102,257	7
323					24,360	8
325					306,099	9
326					0	10
328					386	11
	0	0	0	0	433,102	
331					1,548,354	12
332					1,250,919	13
333					0	14
334					0	15
	0	0	0	0	2,799,273	
341					0	16
342		154,764			159,366	17
343	142,041	18,492			753,621	18
345	26,334				203,683	19
346	132,747				87,687	20
348	13,918	15,144			(30,073) *	21
349					0	22
	315,040	188,400	0	0	1,174,284	
390					77,300	23
391					8,000	24
391.1					115,905	25
392	21,061		4,209		122,795	26
393					0	27
394					52,376	28
395					37,993	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	42,300	10.00%	6,884	<b>30</b>
Communication Equipment (397)	54,910	10.00%	9,155	<b>31</b>
SCADA Equipment (397.1)	106,617	9.10%	108,959	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>573,586</b>		<b>186,460</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,329,697</b>		<b>1,459,913</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>4,329,697</b>		 <b>1,459,913</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					49,184	30
397					64,065	31
397.1					215,576	32
398					0	33
	21,061	0	4,209	0	743,194	
	<b>336,101</b>	<b>188,400</b>	<b>4,209</b>	<b>0</b>	<b>5,269,318</b>	
					0	34
	<b>336,101</b>	<b>188,400</b>	<b>4,209</b>	<b>0</b>	<b>5,269,318</b>	

---

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

---

**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)**

**If End of Year Balance is less than zero, please explain.**

Hydrants were over-depreciated in the past.

---

---

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

---

This page intentionally left blank

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,013	3.50%	406	12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>1,013</b>		<b>406</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	622,699	13.00%	86,270	18
Services (345)	240,085	2.00%	25,547	19
Meters (346)	8,814	5.50%	1,384	20
Hydrants (348)	16,620	2.20%	13,014	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>888,218</b>		<b>126,215</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					1,419	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	1,419	
341					0	16
342					0	17
343	94,662				614,307	18
345	14,819				250,813	19
346					10,198	20
348	14,007				15,627	21
349					0	22
	123,488	0	0	0	890,945	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	5,809	10.00%	630	<b>* 31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>5,809</b>		<b>630</b>	
<b>Total accum. prov. directly assignable</b>	<b>895,040</b>		<b>127,251</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>895,040</b>		<b>127,251</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					6,439	* 31
397.1					0	32
398					0	33
	0	0	0	0	6,439	
	123,488	0	0	0	898,803	
					0	34
	123,488	0	0	0	898,803	

---

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

---

**Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)**

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.**

Communication equipment is over-depreciated. Adjustment will be made to move depreciation to utility financed.

---

---

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

---

This page intentionally left blank

## SOURCES OF WATER SUPPLY - STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January		106,280		<b>106,280</b>	1
February		99,450		<b>99,450</b>	2
March		107,950		<b>107,950</b>	3
April		109,650		<b>109,650</b>	4
May		118,550		<b>118,550</b>	5
June		119,610		<b>119,610</b>	6
July		131,550		<b>131,550</b>	7
August		136,260		<b>136,260</b>	8
September		111,180		<b>111,180</b>	9
October		103,040		<b>103,040</b>	10
November		88,080		<b>88,080</b>	11
December		91,010		<b>91,010</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>1,322,610</b>	<b>0</b>	<b>1,322,610</b>	

## WATER LOSS AND OTHER STATISTICS

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

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	1,322,610	1
Less: Gallons (000's) used in the treatment process:	57,858	2
Subtotal: Gallons (000's) entering distribution system:	<b>1,264,752</b>	3
Less: Gallons (000's) sold:	1,178,169	4
Gallons (000's) entering distribution system but not sold:	<b>86,583</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	20,000	7
Gallons (000's) used for fire protection:	5,000	8
Gallons (000's) used to prevent freezing of distribution system:	500	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>25,500</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	32,662	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>28,421</b>	17
Subtotal of Estimated Losses:	<b>61,083</b>	18
Percentage of water entering distribution system sold:	<b>93%</b>	19
Percentage of unaccounted for water:	<b>2%</b>	20
If more than 15%, indicate causes:		21

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

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	5,280	22
Date of maximum: 07/29/2008		23
Cause of maximum: Hot dry weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,240	25
Date of minimum: 11/27/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	3,021,017	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:	35	32
Number of service breaks repaired this year:	27	33
Population served (estimate the number of individuals served):		34
Inside municipality?	25,000	35
Outside municipality?	4	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)
NONE					No

## 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)	
FOX RIVER	#2	70	7	16	1
LAKE WINNEBAGO	#1	1,600	16	36	2

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT NO THREE	HIGH LIFT NO. FIVE	HIGH LIFT NO. FOUR	1
Location	NEW HIGH LIFT ROOM	NEW HIGH LIFT ROOM	NEW HIGH LIFT ROOM	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1996	1998	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,460	2,800	2,220	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1996	1998	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT NO. ONE	HIGH LIFT NO. TWO	INTERMEDIATE NO. ONE	15
Location	NEW HIGH LIFT ROOM	NEW HIGH LIFT ROOM	INTERMEDIATE LIFT ROOM	16
Purpose	B	B	P	17
Destination	D	D	T	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	1996	1998	2007	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	2,780	2,250	4,200	22
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	24
Year Installed	1996	1998	2007	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	150	125	60	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	INTERMEDIATE NO. THREE	INTERMEDIATE NO. TWO	LOW LIFT NO. ONE	1
Location	INTERMEDIATE LIFT ROOM	INTERMEDIATE LIFT ROOM	LOW LIFT ROOM	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2007	2007	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	4,200	4,300	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	2007	2007	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT NO. SIX	LOW LIFT NO. THREE	LOW LIFT NO. TWO	15
Location	SO. OF LOW LIFT ROOM	LOW LIFT ROOM	LOW LIFT ROOM	16
Purpose	S	P	P	17
Destination	T	T	T	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	1972	1996	1996	20
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	4,200	2,290	2,780	22
Pump Motor or Standby Engine Mfr	RELIANCE/WAUKESHA	U.S.	U.S.	24
Year Installed	1972	1996	1996	25
Type	OTHER	ELECTRIC	ELECTRIC	26
Horsepower	50	30	40	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	CECIL STREET	INDUSTRIAL PARK	NEW PLANT RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	2004	1997	2006	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	138	137	0	6
Total capacity in gallons (actual)	1,500,000	500,000	3,000,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			11
Filters, type (gravity, pressure, other, none)	GRAVITY			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	12.0000			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	Y			15
Footnotes				16

## 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)				
L	D	1.000	0				0		1
M	D	1.000	586			245	831	*	2
L	D	1.250	0				0		3
M	D	1.250	78			(77)	1	*	4
L	D	1.500	269				269		5
M	D	1.500	949			160	1,109	*	6
L	D	2.000	0				0		7
M	D	2.000	1,959			(169)	1,790	*	8
M	D	3.000	210				210		9
M	D	4.000	7,160		562	2,258	8,856	*	10
P	D	4.000	43	132			175		11
M	D	6.000	273,727		8,178		265,549		12
P	D	6.000	108	18			126		13
M	D	8.000	58,653		3,900		54,753		14
P	D	8.000	76,324	12,268			88,592		15
M	D	10.000	109,826		1,962		107,864		16
P	D	10.000	20,398	114			20,512		17
M	D	12.000	39,817				39,817		18
M	T	12.000	1,857				1,857		19
P	D	12.000	32,007	14,317			46,324		20
M	D	14.000	13,192	14	14	(349)	12,843	*	21
M	T	14.000	737				737		22
M	D	16.000	68,140	12,692	868		79,964		23
M	T	16.000	8,540				8,540		24
P	T	16.000	418				418		25
M	T	20.000	869				869		26
M	T	24.000	377				377		27
<b>Total Within Municipality</b>			<b>716,244</b>	<b>39,555</b>	<b>15,484</b>	<b>2,068</b>	<b>742,383</b>		
M	D	6.000	0				0		28
M	D	8.000	241				241		29
P	D	8.000	0				0		30
P	D	10.000	0				0		31
M	D	12.000	1,266				1,266		32
M	D	14.000	989				989		33
M	D	16.000	8,099				8,099		34
P	T	16.000	1,012				1,012		35
<b>Total Outside of Municipality</b>			<b>11,607</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,607</b>		
<b>Total Utility</b>			<b>727,851</b>	<b>39,555</b>	<b>15,484</b>	<b>2,068</b>	<b>753,990</b>		

---

## WATER MAINS

---

**Water Mains (Page W-19)**

**General footnotes**

\$440,155 of mains additions were contributed, the remaining were financed by the utility.

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

Mains were adjusted to agree with new computerized inventory list.

**Explain all reported Adjustments.**

Mains were adjusted to agree with new computerized inventory list

**If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.**

Mains were adjusted to agree with new computerized inventory list.

**If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.**

Mains were adjusted to agree with new computerized inventory list

---

## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	1,953		290		1,663		1
M	1.000	5,617			404	6,021	*	2
L	1.000	1,418	1	35		1,384		3
L	1.250	12				12		4
M	1.250	54	2	4		52		5
M	1.500	157	2	3	(4)	152	*	6
P	1.500	1				1		7
L	1.500	4		1		3		8
L	2.000	4				4		9
M	2.000	190	2	4		188		10
M	3.000	1				1		11
M	4.000	58				58		12
P	4.000	2				2		13
M	6.000	63	2	5		60		14
P	6.000	1				1		15
M	8.000	60				60		16
P	8.000	3				3		17
M	10.000	20				20		18
M	12.000	3				3		19
<b>Total Utility</b>		<b>9,621</b>	<b>9</b>	<b>342</b>	<b>400</b>	<b>9,688</b>	<b>0</b>	

---

## WATER SERVICES

---

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

**General footnotes**

\$76,718 of services additions were contributed, the remaining were financed by the utility.

**Explain all reported Adjustments.**

Services inventory was computized and adjustments made to get balances to actual.

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

There are no utility-owned services not in use at year end

**If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.**

Services inventory was computized and adjustments made to agree with inventory.

**If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.**

Services inventory was computized and adjustments made to agree with inventory.

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

Services inventory was computized and adjustments made to agree with inventory.

---

## 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	9,834		1		9,833	1,144	1
1.000	659		1		658	65	2
1.500	145	2			147	48	3
2.000	134				134	44	* 4
3.000	11	4			15	8	5
4.000	39				39	33	6
6.000	5				5	4	7
8.000	1				1	0	8
<b>Total:</b>	<b>10,828</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>10,832</b>	<b>1,346</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	9,150	439	52	5	0	187	9,833	1
1.000	422	160	34	2	0	40	658	2
1.500	9	90	19	8	0	21	147	3
2.000	3	78	21	23	0	9	134	* 4
3.000	0	7	4	0	0	4	15	5
4.000	0	11	18	5	0	5	39	6
6.000	0	0	4	0	0	1	5	7
8.000	0	0	0	0	0	1	1	8
<b>Total:</b>	<b>9,584</b>	<b>785</b>	<b>152</b>	<b>43</b>	<b>0</b>	<b>268</b>	<b>10,832</b>	

---

## METERS

---

### Meters (Page W-21)

#### General footnotes

If 2-inch or greater meters are reported as residential, please explain.

Meter size residential: large homes with large yards requiring heavy flow for watering

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)	
<b>Fire Hydrants</b>						
Outside of Municipality	24				24	1
Within Municipality	1,094	56	27		1,123	2
<b>Total Fire Hydrants</b>	<b>1,118</b>	<b>56</b>	<b>27</b>	<b>0</b>	<b>1,147</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	1,147	*
Number of distribution system valves end of year:	2,817	
Number of distribution valves operated during year:	483	

---

## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

---

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

#### General footnotes

Directional flushing program required so much staff time that valve operation had to be reduced.

---