



3015 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF PRENTICE WATER & SEWER UTILITY

Principal Office: 605 SPRUCE STREET
PRENTICE, WI 54556

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.

SIGNATURE PAGE

I LAURIE ANDREAE of
(Person responsible for accounts)

VILLAGE OF PRENTICE WATER & SEWER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/25/2009
(Date)

VILLAGE CLERK/TREASURER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
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
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
WATER OPERATING SECTION	
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
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
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

TABLE OF CONTENTS

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF PRENTICE WATER & SEWER UTILITY

Utility Address: 605 SPRUCE STREET
PRENTICE, WI 54556

When was utility organized? 1/1/1934

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LAURIE ANDREAE

Title: VILLAGE CLERK/TREASURER

Office Address:

605 SPRUCE STREET
PRENTICE, WI 54556

Telephone: (715) 428 - 2124

Fax Number: (715) 428 - 2120

Email Address: clerk@vil.prentic.wi.gov

Utility employee in charge of correspondence concerning this report:

Name: LAURIE ANDREAE

Title: CLERK TREASURER

Office Address:

605 SPRUCE STREET
PRENTICE, WI 54556

Telephone: (715) 428 - 2124

Fax Number:

Email Address: clerk@vil.prentice.wi.gov

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

Name: LYNN M. LUTZ

Title: CPA

Office Address: LYNN M. LUTZ CPA

P.O. BOX 525
PARK FALLS, WI 54552

Telephone: (715) 762 - 4909

Fax Number: (715) 762 - 3359

Email Address: lynnlynn@pctcnet.net

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

Name: BRAD SWENSON

Title: CHAIRMAN

Office Address:

605 SPRUCE ST
PRENTICE, WI 54556

Telephone: (715) 428 - 2124

Fax Number:

Email Address:

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

YES

IDENTIFICATION AND OWNERSHIP

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

Name: LYNN M. LUTZ

Title: CPA

Office Address: LYNN M. LUTZ CPA
P.O. BOX 525
PARK FALLS , WI 54552

Telephone: (715) 762 - 4909

Fax Number: (715) 762 - 3359

Email Address: lynnlutz@pctcnet.net

Date of most recent audit report: 3/6/2008

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: MR TERRY TEETERS

Title: MANAGER

Office Address:
605 SPRUCE STREET
PRENTICE, WI 54556

Telephone: (715) 428 - 2124

Fax Number: (715) 428 - 2124

Email Address: none

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR BILL DRAEGER, MEMBER
- MR BRODY HARTMANN, MEMBER
- MR BRAD SWENSON, CHAIRMAN

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	140,586	139,711	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	61,660	63,327	2
Depreciation Expense (403)	24,087	23,661	3
Amortization Expense (404-407)	0		4
Taxes (408)	20,137	20,409	5
Total Operating Expenses	105,884	107,397	
Net Operating Income	34,702	32,314	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	34,702	32,314	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,696	14,220	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	10,696	14,220	
Total Income	45,398	46,534	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(2,317)	(2,317)	12
Other Income Deductions (426)	2,831	2,831	13
Total Miscellaneous Income Deductions	514	514	
Income Before Interest Charges	44,884	46,020	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,303	27,282	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	25,303	27,282	
Net Income	19,581	18,738	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	994,508	992,336	20
Balance Transferred from Income (433)	19,581	18,738	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	17,568	16,566	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	996,521	994,508	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	140,586	0	140,586	1
Total (Acct. 400):	140,586	0	140,586	
Operation and Maintenance Expense (401-402):				
Derived	61,660	0	61,660	2
Total (Acct. 401-402):	61,660	0	61,660	
Depreciation Expense (403):				
Derived	24,087	0	24,087	3
Total (Acct. 403):	24,087	0	24,087	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	20,137	0	20,137	5
Total (Acct. 408):	20,137	0	20,137	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	34,702	0	34,702	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
BANK ACCOUNT INTEREST	10,696		10,696	11
Total (Acct. 419):	10,696	0	10,696	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	10,696	0	10,696	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(2,317)	0	(2,317)	14
NONE			0	15
Total (Acct. 425):	(2,317)	0	(2,317)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	2,831	2,831	16
NONE			0	17
Total (Acct. 426):	0	2,831	2,831	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(2,317)	2,831	514	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	25,303	0	25,303	18
Total (Acct. 427):	25,303	0	25,303	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	25,303	0	25,303	
NET INCOME:	22,412	(2,831)	19,581	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	177,212	817,296	994,508	24
Total (Acct. 216):	177,212	817,296	994,508	
Balance Transferred from Income (433):				
Derived	22,412	(2,831)	19,581	25
Total (Acct. 433):	22,412	(2,831)	19,581	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NET SEWER UTILITY	17,568		17,568	* 27
Total (Acct. 435)--Debit:	17,568	0	17,568	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	182,056	814,465	996,521	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

Unregulated sewer utility net surplus

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	140,586	0	0	0	140,586	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	140,586	0	0	0	140,586	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.3	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,483,332	1,482,394	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	333,173	306,119	2
Net Utility Plant	1,150,159	1,176,275	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,468,772	2,359,113	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	867,888	819,506	4
Net Nonutility Property	1,600,884	1,539,607	
Investment in Municipality (123)	91,420	95,167	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	1,692,304	1,634,774	
CURRENT AND ACCRUED ASSETS			
Cash (131)	198,334	215,659	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	33,379	42,944	15
Other Accounts Receivable (143)	39,511	40,177	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	2,650	2,650	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	273,874	301,430	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,116,337	3,112,479	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,241,744	1,241,744	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	996,521	994,508	35
Total Proprietary Capital	2,238,265	2,236,252	
LONG-TERM DEBT			
Bonds (221)	212,156	235,185	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	469,961	506,956	38
Total Long-Term Debt	682,117	742,141	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	126	1,166	40
Payables to Municipality (233)	159,086	93,054	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,987	2,793	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	161,199	97,013	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	34,756	37,073	49
Total Deferred Credits	34,756	37,073	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,116,337	3,112,479	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,482,394	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,278,656	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	204,676	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	1,483,332	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	272,677	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	60,496	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	333,173	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,150,159	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,087				24,087	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	986				986	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
BG Balance will not transfer	248,454				248,454	12
					0	13
					0	14
					0	15
Total credits	273,527	0	0	0	273,527	16
Debits during year						17
Book cost of plant retired	850				850	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	850	0	0	0	850	25
Balance end of year (111.1)	272,677	0	0	0	272,677	26
Footnotes						27

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

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc

General footnotes

The beginning balance will not transfer in to software

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)					0	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	2,831				2,831	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
BG BALANCE WILL NOT TRANSFER	57,665				57,665	12
					0	13
					0	14
					0	15
Total credits	60,496	0	0	0	60,496	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	60,496	0	0	0	60,496	26
Footnotes						27

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

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2) (Page F-10)

General footnotes

Beginning balance will not transfer in to software

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	2,359,113	112,559	2,900	2,468,772	1
NONE	0			0	2
Total Nonutility Property (121)	2,359,113	112,559	2,900	2,468,772	
Less accum. prov. depr. & amort. (122)	819,506	51,282	2,900	867,888	3
Net Nonutility Property	1,539,607	61,277	0	1,600,884	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	2,650	2,650
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	2,650	2,650

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,241,744	1
Changes during year (explain):		
NONE		2
Balance end of year	1,241,744	

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)	
FIRSTAR BOND ISSUE	12/01/1996	05/01/2016	3.13%	212,156	1
Total Bonds (Account 221):				212,156	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
COMMUNITY STATE BANK (SOUTH ST)	12/05/2005	12/05/2009	4.45%	295,032	2
MIDWISCONSIN BANK LOAN (50%)	12/09/2002	12/01/2007	3.95%	45,967	3
MIDWISCONSIN BANK END LOADER	04/16/2007	12/01/2011	5.49%	16,724	4
COMMUNITY STATE BANK (RIVERSPRING ST)	11/30/2004	12/05/2014	4.14%	112,238	5
Total for Account 224				469,961	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	20,137	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	20,137	
Taxes paid during year:		
County, state and local taxes	18,541	6
Social Security taxes	1,367	7
PSC Remainder Assessment	229	8
Other (explain):		
NONE		9
Total payments and other debits	20,137	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FIRSTAR CLEAN WATER FUND BOND ISSUE	1,226	6,323	6,996	553	1
Subtotal	1,226	6,323	6,996	553	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
MIDWISCONSIN BANK 50% NOTE (ASH ST)	165	2,002	2,013	154	3
COMMUNITY STATE BANK (RIVERSPRING ST)	444	5,356	5,412	388	4
COMMUNITY STATE BANK (SOUTH ST)	858	10,429	10,473	814	5
MIDWISCONSIN BANK END LOADER	100	1,193	1,215	78	6
Subtotal	1,567	18,980	19,113	1,434	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	2,793	25,303	26,109	1,987	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO DEBT SERVICE FUND	91,420	1
Total (Acct. 123):	91,420	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,379	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	33,379	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	39,511	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	39,511	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
OPERATING FUNDS PAID BY GENERAL FUND UNREIMBURSED	159,086	* 22
Total (Acct. 233):	159,086	
Other Deferred Credits (253):		
Regulatory Liability	34,756	23
NONE		24
Total (Acct. 253):	34,756	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,278,187	0	0	0	1,278,187	1
Materials and Supplies	2,650	0	0	0	2,650	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	136,338	0	0	0	136,338	4
Customer Advances for Construction					0	5
Regulatory Liability	35,914	0	0	0	35,914	6
NONE					0	7
Average Net Rate Base	1,108,585	0	0	0	1,108,585	
Net Operating Income	34,702	0	0	0	34,702	8
Net Operating Income as a percent of						
Average Net Rate Base	3.13%	N/A	N/A	N/A	3.13%	

**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	37,073	0	0	0	37,073	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	2,317	0	0	0	2,317	3
Other (specify):						
NONE					0	4
Balance End of Year	34,756	0	0	0	34,756	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	139,792	138,606	1
Total Sales of Water	139,792	138,606	
Other Operating Revenues			
Forfeited Discounts (470)	654	498	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	140	607	5
Total Other Operating Revenues	794	1,105	
Total Operating Revenues	140,586	139,711	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	24,475	24,262	6
General Operating Expenses (680-691)	37,185	39,065	7
Total Operation and Maintenance Expenses	61,660	63,327	
Other Operating Expenses			
Depreciation Expense (403)	24,087	23,661	8
Amortization Expense (404-407)			9
Taxes (408)	20,137	20,409	10
Total Other Operating Expenses	44,224	44,070	
Total Operating Expenses	105,884	107,397	
NET OPERATING INCOME	34,702	32,314	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	1	186	884	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	186	884	
Metered Sales to General Customers (461)				
Residential (461.1)	250	9,748	46,348	5
Commercial (461.2)	41	2,216	9,679	6
Industrial (461.3)	17	10,865	22,806	7
Public Authority (461.4)	10	993	3,254	8
Total Metered Sales to General Customers (461)	318	23,822	82,087	
Private Fire Protection Service (462)	3		1,548	9
Public Fire Protection Service (463)	1		55,273	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	323	24,008	139,792	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	55,273	3
NONE		4
Total Public Fire Protection Service (463)	55,273	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	654	6
Other (specify):		
Total Forfeited Discounts (470)	654	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	140	10
Other (specify):		
Total Other Water Revenues (474)	140	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	5,856	9,801	* 1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,745	5,222	3
Chemicals (630)	7,257	5,279	4
Supplies and Expenses (640)	4,127	3,960	5
Repairs of Water Plant (650)	1,490	0	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	24,475	24,262	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	13,555	12,509	8
Office Supplies and Expenses (681)		0	9
Outside Services Employed (682)	7,327	10,155	10
Insurance Expense (684)	3,121	3,120	11
Employees Pensions and Benefits (686)	12,082	11,670	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,100	1,611	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	37,185	39,065	
Total Operation and Maintenance Expenses	61,660	63,327	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Less salaries for staff used for non-routine purposes

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

See general footnote

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	PSC CALCULATION	18,786	18,773	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		245	239	2
Net property tax equivalent		18,541	18,534	
Social Security	IRS RATE	1,367	1,637	3
PSC Remainder Assessment		229	238	4
Other (specify): NONE			0	5
Total tax expense		20,137	20,409	

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			Price				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206154				3
County tax rate	mills		6.229165				4
Local tax rate	mills		5.287136				5
School tax rate	mills		10.568075				6
Voc. school tax rate	mills		2.246367				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.536897				10
Less: state credit	mills		1.910685				11
Net tax rate	mills		22.626212				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.287136				14
Combined School Tax Rate	mills		12.814442				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.101578				17
Total Tax Rate	mills		24.536897				18
Ratio of Local and School Tax to Total	dec.		0.737729				19
Total tax net of state credit	mills		22.626212				20
Net Local and School Tax Rate	mills		16.692010				21
Utility Plant, Jan. 1	\$	1,482,394	1,482,394				22
Materials & Supplies	\$	2,650	2,650				23
Subtotal	\$	1,485,044	1,485,044				24
Less: Plant Outside Limits	\$	118,210	118,210				25
Taxable Assets	\$	1,366,834	1,366,834				26
Assessment Ratio	dec.		0.823400				27
Assessed Value	\$	1,125,451	1,125,451				28
Net Local & School Rate	mills		16.692010				29
Tax Equiv. Computed for Current Year	\$	18,786	18,786				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	18,786					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	515				515	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)	32,820				32,820	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	33,335	0	0	0	33,335	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	50,150				50,150	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	16,760				16,760	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	4,513				4,513	16
Total Pumping Plant	71,423	0	0	0	71,423	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	9,672				9,672	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	9,672	0	0	0	9,672	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	150				150	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	215,743				215,743	24
Transmission and Distribution Mains (343)	755,339				755,339	25
Services (345)	48,047				48,047	26
Meters (346)	35,585	775	200		36,160	27
Hydrants (348)	71,783				71,783	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,126,647	775	200	0	1,127,222	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)					0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)	3,534	518	500		3,552	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)	33,107	495	150		33,452	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	36,641	1,013	650	0	37,004	
Total utility plant in service directly assignable	1,277,718	1,788	850	0	1,278,656	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,277,718	1,788	850	0	1,278,656	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	194,054				194,054	25
Services (345)	10,622				10,622	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	0				0	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	204,676	0	0	0	204,676	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	204,676	0	0	0	204,676	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	204,676	0	0	0	204,676	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,618	2,618	1
February			2,660	2,660	2
March			2,987	2,987	3
April			3,011	3,011	4
May			2,820	2,820	5
June			2,882	2,882	6
July			3,033	3,033	7
August			3,079	3,079	8
September			2,735	2,735	9
October			2,763	2,763	10
November			2,147	2,147	11
December			2,713	2,713	12
Total annual pumpage	0	0	33,448	33,448	

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):	33,448	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	33,448	3
Less: Gallons (000's) sold:	24,008	4
Gallons (000's) entering distribution system but not sold:	9,440	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	825	7
Gallons (000's) used for fire protection:	100	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:	1,425	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	500	13
Gallons (000's) lost due to service leaks or breaks:	500	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	100	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	6,915	17
Subtotal of Estimated Losses:	8,015	18
Percentage of water entering distribution system sold:	72%	19
Percentage of unaccounted for water:	21%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	350	22
Date of maximum: 08/22/2008		23
Cause of maximum: Main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 03/21/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	37,765	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:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		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)	
BALSAM STREET SHALLOW WELL	2	62	12	50,000	Yes	1
INDUSTRIAL PARK SHALLOW WELL	3	67	16	50,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3		1
Location	BALSAM STREET	INDUSTRIAL PARK		2
Purpose	P	P		3
Destination	R D	R		4
Pump Manufacturer	LAYNE NW	LAYNE		5
Year Installed	1998	1986		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	500		8
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW		9
Year Installed	1962	1987		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	30		12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1940	1987	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	140	150	9 10
Total capacity in gallons (actual)	50,000	200,000	11 12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7200	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	24 25
Is water fluoridated (yes, no)?	N	N	26 27
Footnotes			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	1,294				1,294	1
M	S	4.000	205				205	2
M	D	6.000	25,555				25,555	3
M	S	6.000	1,297				1,297	4
M	D	8.000	11,519				11,519	5
M	S	8.000	1,416				1,416	6
M	S	12.000	30,154				30,154	7
Total Within Municipality			71,440	0	0	0	71,440	
Total Utility			71,440	0	0	0	71,440	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	390				390		1
M	1.000	27				27		2
M	2.000	10				10		3
M	3.000	1				1		4
M	6.000	2				2		* 5
Total Utility		430	0	0	0	430	0	

WATER SERVICES

Water Services (Page W-20)

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

done

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	316	6	4		318	26	1
1.000	11	1			12	9	2
1.500	2				2	0	3
2.000	14				14	0	* 4
3.000	0				0	0	5
Total:	343	7	4	0	346	35	

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	245	36	9	7	0	21	318	1
1.000	0	4	4	2	0	2	12	2
1.500	0	0	0	0	0	2	2	3
2.000	5	1	4	1	0	3	14	* 4
3.000	0	0	0	0	0	0	0	5
Total:	250	41	17	10	0	28	346	

METERS

Meters (Page W-21)

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

Multiple unit housing projects

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	8				8	1
Within Municipality	83				83	2
Total Fire Hydrants	91	0	0	0	91	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	92
Number of distribution system valves end of year:	90
Number of distribution valves operated during year:	45