



3015 (02-05-09)

ANNUAL REPORT

OF

Name: TURTLE LAKE WATER AND SEWER UTILITIES

Principal Office: 114 MARTIN AVENUE
TURTLE LAKE, WI 54889

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

Signature Page (Page ii)

General footnotes

To the Village Board
Village of Turtle Lake
Turtle Lake, Wisconsin

We have compiled the balance sheets of the Turtle Lake Water Utility, an enterprise fund of the Village of Turtle Lake as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 24, 2009

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TURTLE LAKE WATER AND SEWER UTILITIES

Utility Address: 114 MARTIN AVENUE
TURTLE LAKE, WI 54889

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LINDA FLOTTUM

Title: TREASURER

Office Address:

114 MARTIN AVENUE
TURTLE LAKE, WI 54889

Telephone: (715) 986 - 2241

Fax Number: (715) 986 - 4252

Email Address: treasurer@turtlelakewi.com

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

Name: MARGARET MELROSE

Title: SR. MANAGER

Office Address: VIRCHOW KRAUSE & CO., LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (888) 835 - 1344 EXT 4961

Fax Number: (612) 238 - 9094

Email Address: mmelrose@virchowkrause.com

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

Name: MS LAURIE TARMAN

Title: PRESIDENT

Office Address:

114 MARTIN AVE
TURTLE LAKE, WI 54889

Telephone: (715) 986 - 2241

Fax Number: (715) 986 - 4252

Email Address:

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

YES

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

Name: MARGARET MELROSE

Title: SR. MANAGER

Office Address: VIRCHOW KRAUSE & CO., LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (888) 835 - 1344 EXT 4961

Fax Number: (612) 238 - 9094

Email Address: mmelrose@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 11/14/2008

Period covered by most recent audit: 12/31/2007

Names and titles of utility management including manager or superintendent:

Name: MR CORY DAVIS

Title: PUBLIC WORKS DIRECTOR

Office Address:

114 MARTIN AVENUE
TURTLE LAKE, WI 54889

Telephone: (715) 986 - 2241

Fax Number: (715) 986 - 4252

Email Address:

Name: VACANT

Title: VILLAGE ADMINISTRATOR

Office Address:

114 MARTIN AVENUE
TURTLE LAKE, WI 54889

Telephone: (715) 986 - 2241

Fax Number: (715) 986 - 4252

Email Address: admin@turtlelakewi.com

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR DENNIS BECKER, TRUSTEE
- MR TOM FLOTTUM, TRUSTEE
- MR RAY HALL, TRUSTEE
- MR JEFF MERRILL, TRUSTEE
- MR JEFF OUTCALT, TRUSTEE
- MR JEAN PABST, TRUSTEE
- MS LAURIE TARMAN, 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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	239,073	242,999	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	135,020	131,360	2
Depreciation Expense (403)	26,402	23,849	3
Amortization Expense (404-407)	0		4
Taxes (408)	36,246	36,798	5
Total Operating Expenses	197,668	192,007	
Net Operating Income	41,405	50,992	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	41,405	50,992	
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)	15,851	44	10
Miscellaneous Nonoperating Income (421)	0	27,360	11
Total Other Income	15,851	27,404	
Total Income	57,256	78,396	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,009)	(6,009)	12
Other Income Deductions (426)	10,682	10,682	13
Total Miscellaneous Income Deductions	4,673	4,673	
Income Before Interest Charges	52,583	73,723	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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)	26,810	0	18
Interest Charged to Construction--Cr. (432)	10,829	0	19
Total Interest Charges	15,981	0	
Net Income	36,602	73,723	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,819,769	1,746,046	20
Balance Transferred from Income (433)	36,602	73,723	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,856,371	1,819,769	

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	239,073	0	239,073	1
Total (Acct. 400):	239,073	0	239,073	
Operation and Maintenance Expense (401-402):				
Derived	135,020	0	135,020	2
Total (Acct. 401-402):	135,020	0	135,020	
Depreciation Expense (403):				
Derived	26,402	0	26,402	3
Total (Acct. 403):	26,402	0	26,402	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	36,246	0	36,246	5
Total (Acct. 408):	36,246	0	36,246	
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:	41,405	0	41,405	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	15,851		15,851	11
Total (Acct. 419):	15,851	0	15,851	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	15,851	0	15,851	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(6,009)	0	(6,009)	14
NONE			0	15
Total (Acct. 425):	(6,009)	0	(6,009)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	10,682	10,682	16
NONE			0	17
Total (Acct. 426):	0	10,682	10,682	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,009)	10,682	4,673	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
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	26,810	0	26,810	22
Total (Acct. 431):	26,810	0	26,810	
Interest Charged to Construction--Cr. (432):				
CAPITALIZED INTEREST	10,829		10,829	23
Total (Acct. 432):	10,829	0	10,829	
TOTAL INTEREST CHARGES:	15,981	0	15,981	
NET INCOME:	47,284	(10,682)	36,602	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,028,870	790,899	1,819,769	24
Total (Acct. 216):	1,028,870	790,899	1,819,769	
Balance Transferred from Income (433):				
Derived	47,284	(10,682)	36,602	25
Total (Acct. 433):	47,284	(10,682)	36,602	
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):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,076,154	780,217	1,856,371	

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):					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	239,073	0	0	0	239,073	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	239,073	0	0	0	239,073	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.9	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)	2,808,247	2,131,455	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	462,708	427,816	2
Net Utility Plant	2,345,539	1,703,639	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	415,993	415,993	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	415,993	415,993	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,020,680	269,072	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)	41,950	56,563	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	3,016	18
Plant Materials and Operating Supplies (154)	14,068	13,135	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,076,698	341,786	
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	3,838,230	2,461,418	

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)	513,164	513,164	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,856,371	1,819,769	35
Total Proprietary Capital	2,369,535	2,332,933	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	1,300,000	0	39
Accounts Payable (232)	51,747	32,338	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	26,810	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	1,378,557	32,338	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	90,138	96,147	49
Total Deferred Credits	90,138	96,147	
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	3,838,230	2,461,418	

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	2,131,455	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)	1,848,341	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	550,545	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)	409,361				7
Total Utility Plant	2,808,247	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)	278,794	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	183,914	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	462,708	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	2,345,539	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)	254,584				254,584	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,402				26,402	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,035				3,035	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	29,437	0	0	0	29,437	16
Debits during year						17
Book cost of plant retired	5,227				5,227	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,227	0	0	0	5,227	25
Balance end of year (111.1)	278,794	0	0	0	278,794	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	173,232				173,232	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	10,682				10,682	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	10,682	0	0	0	10,682	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)	183,914	0	0	0	183,914	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
WIP - NONREGULATED SEWER	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	14,068	13,135
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	14,068	13,135

**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	513,164	1
Changes during year (explain):		
NONE		2
Balance end of year	513,164	

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)	1
NONE					1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
BOND ANTICIPATION NOTES	04/03/2008	04/01/2009	2.74%	1,300,000	3
Total for Account 231				1,300,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	36,246	2
Charged electric department expense		3
Charged sewer department expense	699	4
Other (explain):		
NONE		5
Total Accruals and other credits	36,945	
Taxes paid during year:		
County, state and local taxes	35,340	6
Social Security taxes	1,385	7
PSC Remainder Assessment	220	8
Other (explain):		
NONE		9
Total payments and other debits	36,945	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
BOND ANTICIPATION NOTE	0	26,810		26,810	4
Subtotal	0	26,810	0	26,810	
Total	0	26,810	0	26,810	

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 SEWER	415,993	1
Total (Acct. 123):	415,993	
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	41,950	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	41,950	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	90,138	23
NONE		24
Total (Acct. 253):	90,138	

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)	1,672,852	0	0	0	1,672,852	1
Materials and Supplies	13,601	0	0	0	13,601	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	266,689	0	0	0	266,689	4
Customer Advances for Construction					0	5
Regulatory Liability	93,142	0	0	0	93,142	6
NONE					0	7
Average Net Rate Base	1,326,622	0	0	0	1,326,622	
Net Operating Income	41,405	0	0	0	41,405	8
Net Operating Income as a percent of						
Average Net Rate Base	3.12%	N/A	N/A	N/A	3.12%	

**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	96,147	0	0	0	96,147	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,009	0	0	0	6,009	3
Other (specify):						
NONE					0	4
Balance End of Year	90,138	0	0	0	90,138	

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.

ASSIGNED DOCKET NUMBER 5970-CW-101 TO PROJECT TO CONSTRUCT WELL, WELLHOUSE, PUMP
AND WATER MAIN

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	231,488	240,162	1
Total Sales of Water	231,488	240,162	
Other Operating Revenues			
Forfeited Discounts (470)	505	905	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	7,080	1,932	5
Total Other Operating Revenues	7,585	2,837	
Total Operating Revenues	239,073	242,999	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	69,826	79,634	6
General Operating Expenses (680-691)	65,194	51,726	7
Total Operation and Maintenance Expenses	135,020	131,360	
Other Operating Expenses			
Depreciation Expense (403)	26,402	23,849	8
Amortization Expense (404-407)			9
Taxes (408)	36,246	36,798	10
Total Other Operating Expenses	62,648	60,647	
Total Operating Expenses	197,668	192,007	
NET OPERATING INCOME	41,405	50,992	

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	403	769	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	403	769	
Metered Sales to General Customers (461)				
Residential (461.1)	375	12,550	45,854	5
Commercial (461.2)	96	30,980	52,253	6
Industrial (461.3)	3	48,094	48,577	7
Public Authority (461.4)	9	10,649	14,599	8
Total Metered Sales to General Customers (461)	483	102,273	161,283	
Private Fire Protection Service (462)	1		1,108	9
Public Fire Protection Service (463)	1		68,328	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	486	102,676	231,488	

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)	
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)	68,328	3
NONE		4
Total Public Fire Protection Service (463)	68,328	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	505	6
Other (specify):		
Total Forfeited Discounts (470)	505	
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):		
MISCELLANEOUS REVENUES	2,628	9
Return on net investment in meters charged to sewer department	4,452	10
Other (specify):		
Total Other Water Revenues (474)	7,080	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters charged to sewer department balance increased due to the addition of electronic meter reading devices.

Miscellaneous revenues reflects adjustment to correct customer accounts receivable at year end.

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)	25,135	28,702	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	15,520	15,753	3
Chemicals (630)	8,859	10,838	4
Supplies and Expenses (640)	5,385	3,393	5
Repairs of Water Plant (650)	12,809	17,830	6
Transportation Expenses (660)	2,118	3,118	7
Total Plant Operation and Maintenance Expenses	69,826	79,634	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	11,074	25,406	* 8
Office Supplies and Expenses (681)	2,719	469	* 9
Outside Services Employed (682)	29,074	5,513	* 10
Insurance Expense (684)	8,576	8,431	11
Employees Pensions and Benefits (686)	12,952	11,347	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	799	560	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	65,194	51,726	
Total Operation and Maintenance Expenses	135,020	131,360	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Administrative and General Salaries (680) - Administrator position was vacant for part of 2008.

Office Supplies and Expenses (681) - Supplies related to new meter reading software was purchased in 2008 for \$2,550.

Outside Services Employed (682) - \$7,750 was issue costs for interim financing. Also, began a water rate case resulting in higher expenses.

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		35,340	33,562	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		699	682	2
Net property tax equivalent		34,641	32,880	
Social Security		1,385	3,656	3
PSC Remainder Assessment		220	262	4
Other (specify): NONE			0	5
Total tax expense		36,246	36,798	

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			Barron	Polk			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175979	0.185255			3
County tax rate	mills		4.307589	4.331798			4
Local tax rate	mills		8.012724	8.012723			5
School tax rate	mills		9.129646	9.610865			6
Voc. school tax rate	mills		1.031713	1.086094			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		22.657651	23.226735			10
Less: state credit	mills		1.399233	0.613862			11
Net tax rate	mills		21.258418	22.612873			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.012724	8.012723			14
Combined School Tax Rate	mills		10.161359	10.696959			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.174083	18.709682			17
Total Tax Rate	mills		22.657651	23.226735			18
Ratio of Local and School Tax to Total	dec.		0.802117	0.805524			19
Total tax net of state credit	mills		21.258418	22.612873			20
Net Local and School Tax Rate	mills		17.051735	18.215202			21
Utility Plant, Jan. 1	\$	2,131,455	2,108,973	22,482			22
Materials & Supplies	\$	13,135	13,135	0			23
Subtotal	\$	2,144,590	2,122,108	22,482			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	2,144,590	2,122,108	22,482			26
Assessment Ratio	dec.		0.966277	0.916062			27
Assessed Value	\$	2,071,139	2,050,544	20,595			28
Net Local & School Rate	mills		17.051735	18.215202			29
Tax Equiv. Computed for Current Year	\$	35,340	34,965	375			30
Tax Equivalent per 1994 PSC Report	\$	33,072					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	35,340					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)	50				50	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)	53,760				53,760	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	53,810	0	0	0	53,810	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	22,687				22,687	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	12,946	12,936	2,587		23,295 *	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	35,633	12,936	2,587	0	45,982	
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)	2,858				2,858	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,858	0	0	0	2,858	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	50				50	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	15,819				15,819	24
Transmission and Distribution Mains (343)	969,624	173,688			1,143,312	25
Services (345)	128,613	900			129,513	26
Meters (346)	84,850	74,262	2,640		156,472	27
Hydrants (348)	186,990	25,136			212,126	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	1,385,946	273,986	2,640	0	1,657,292	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	624				624	32
Computer Equipment (391.1)	2,454				2,454	33
Transportation Equipment (392)	2,500				2,500	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)		69,282			69,282	* 40
Miscellaneous Equipment (398)	13,539				13,539	41
Total General Plant	19,117	69,282	0	0	88,399	
Total utility plant in service directly assignable	1,497,364	356,204	5,227	0	1,848,341	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,497,364	356,204	5,227	0	1,848,341	

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

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

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

SCADA Equipment (397.1) - Additions to the SCADA system.

Electric Pumping Equipment (325) - Emergency rebuild of motor

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)	41,221				41,221	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	41,221	0	0	0	41,221	
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)	30,748				30,748	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	30,748	0	0	0	30,748	
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)	250,678				250,678	24
Transmission and Distribution Mains (343)	155,967				155,967	25
Services (345)	48,401				48,401	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)	23,530				23,530	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	478,576	0	0	0	478,576	
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	550,545	0	0	0	550,545	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	550,545	0	0	0	550,545	

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			9,921	9,921	1
February			9,275	9,275	2
March			9,564	9,564	3
April			10,299	10,299	4
May			9,697	9,697	5
June			8,415	8,415	6
July			8,177	8,177	7
August			8,443	8,443	8
September			7,717	7,717	9
October			8,961	8,961	10
November			7,479	7,479	11
December			6,786	6,786	12
Total annual pumpage	0	0	104,734	104,734	

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):	104,734	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	104,734	3
Less: Gallons (000's) sold:	102,676	4
Gallons (000's) entering distribution system but not sold:	2,058	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,500	7
Gallons (000's) used for fire protection:	50	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	0	10
Subtotal Estimated Usage:	1,550	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:	50	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	50	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	408	17
Subtotal of Estimated Losses:	508	18
Percentage of water entering distribution system sold:	98%	19
Percentage of unaccounted for water:	0%	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.)	622	22
Date of maximum: 04/30/2008		23
Cause of maximum: Flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	154	25
Date of minimum: 12/31/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	173,422	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:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,065	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)	
ELM STREET	#1	739	10	216,000	Yes	1
MAPLE STREET	#2	748	12	720,000	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	#1	#2		1
Location	ELM STREET	MAPLE STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GRUFAS	JOHNSON		5
Year Installed	1988	1969		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	150	550		8
Pump Motor or Standby Engine Mfr	GE	GE		10
Year Installed	1954	1969		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	50		13
Footnotes				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				25
Type				26
Horsepower				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	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1988		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons (actual)	150,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		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.)	272.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	3.000	4,120				4,120	1
M	D	4.000	7,616				7,616	2
M	D	6.000	8,676				8,676	3
M	D	8.000	37,973	3,406			41,379	* 4
M	D	10.000	500				500	5
M	D	12.000	0	44			44	* 6
Total Within Municipality			58,885	3,450	0	0	62,335	
Total Utility			58,885	3,450	0	0	62,335	

WATER MAINS

Water Mains (Page W-19)

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

Water mains were financed by the utility

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	333				333	2	1
M	1.000	93	1			94	67 *	2
M	1.250	6				6		3
M	1.500	10				10		4
M	2.000	25				25	1	5
M	4.000	6				6		6
M	6.000	2				2		7
M	8.000	1				1		8
Total Utility		476	1	0	0	477	70	

WATER SERVICES

Water Services (Page W-20)

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

Water service additions were financed by the utility

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)	
0.750	447	16	15		448	7	1
1.000	19	1			20	2	2
1.250	3				3	1	3
1.500	20	1	1		20	6	4
2.000	16				16	2	5
3.000	2				2	1	6
4.000	7				7	0	7
Total:	514	18	16	0	516	19	

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)	
0.750	366	59	0	5	0	18	448	1
1.000	1	17	0	2	0	0	20	2
1.250	0	2	0	1	0	0	3	3
1.500	3	16	0	1	0	0	20	4
2.000	0	11	4	1	0	0	16	5
3.000	0	1	0	1	0	0	2	6
4.000	0	1	4	2	0	0	7	7
Total:	370	107	8	13	0	18	516	

METERS

Meters (Page W-21)

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

Utility will be replacing its one inch and smaller meters over the next 4 years

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	127	6			133	2
Total Fire Hydrants	127	6	0	0	133	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	126
Number of distribution system valves end of year:	198
Number of distribution valves operated during year:	198