



3013 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF FITCHBURG UTILITIES

Principal Office: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

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 KARI PETERSON of
(Person responsible for accounts)

CITY OF FITCHBURG UTILITIES, 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) 04/01/2009
(Date)

UTILITY ACCOUNTING SUPERVISOR
(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
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
 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
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	N-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	N-08
Sewer Services	N-09
Sewer Mains	N-10

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF FITCHBURG UTILITIES

Utility Address: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

When was utility organized? 5/26/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KARI J PETERSON

Title: UTILITY ACCT'G SUPVS

Office Address:

5520 LACY ROAD
FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4271

Fax Number: (608) 270 - 4212

Email Address: kari.peterson@city.fitchburg.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address: kari.peterson@city.fitchburg.wi.us

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

Name: ANDREW POTTS

Title: CHAIRMAN

Office Address:

5520 LACY RD
FITCHBURG, WI 53711

Telephone: (608) 270 - 4260

Fax Number: (608) 270 - 4212

Email Address: andrew.potts@city.fitchburg.wi.us

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

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

Name: AMY MANTHE

Title: MANAGER

Office Address: VIRCHOW KRAUSE LLP

TEN TERRACE CT
MADISON, WI 53718

Telephone: (608) 240 - 2495

Fax Number: (608) 249 - 8532

Email Address: amanthe@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/1/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: MR PAUL Q. WOODARD

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

5520 LACY ROAD
FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4261

Fax Number: (608) 270 - 4212

Email Address: paul.woodard@city.fitchburg.wi.us

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

- MR DAVE HERBST, MEMBER
- MR ANDREW POTTS, CHAIR
- MR ROGER TESCH, ALDERPERSON
- MR DAVE WILLBORN, MEMBER
- MR PHIL WINKEL, MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,456,009	1,851,866	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	960,395	933,943	2
Depreciation Expense (403)	283,562	244,860	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	445,710	415,769	5
Total Operating Expenses	1,689,667	1,594,572	
Net Operating Income	(233,658)	257,294	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(233,658)	257,294	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	306,245	437,320	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	59,101	76,030	10
Miscellaneous Nonoperating Income (421)	396,504	742,062	11
Total Other Income	761,850	1,255,412	
Total Income	528,192	1,512,706	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(59,580)	(59,580)	12
Other Income Deductions (426)	263,805	255,309	13
Total Miscellaneous Income Deductions	204,225	195,729	
Income Before Interest Charges	323,967	1,316,977	
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)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	323,967	1,316,977	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	33,418,511	32,101,534	20
Balance Transferred from Income (433)	323,967	1,316,977	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	33,742,478	33,418,511	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,456,009	0	1,456,009	1
Total (Acct. 400):	1,456,009	0	1,456,009	
Operation and Maintenance Expense (401-402):				
Derived	960,395	0	960,395	2
Total (Acct. 401-402):	960,395	0	960,395	
Depreciation Expense (403):				
Derived	283,562	0	283,562	3
Total (Acct. 403):	283,562	0	283,562	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	445,710	0	445,710	5
Total (Acct. 408):	445,710	0	445,710	
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:	(233,658)	0	(233,658)	
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):				
SEWER CIAC	292,513	0	292,513	9
SEWER INCOME	13,732		13,732	10
Total (Acct. 417):	306,245	0	306,245	
Nonoperating Rental Income (418):				
NONE			0	11
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	59,101		59,101	12
Total (Acct. 419):	59,101	0	59,101	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		396,504	396,504	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	396,504	396,504	
TOTAL OTHER INCOME:	365,346	396,504	761,850	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(59,580)	0	(59,580)	15
NONE			0	16
Total (Acct. 425):	(59,580)	0	(59,580)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	263,805	263,805	17
NONE			0	18
Total (Acct. 426):	0	263,805	263,805	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(59,580)	263,805	204,225	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	19
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	20
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	0	0	0	
NET INCOME:	191,268	132,699	323,967	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	19,813,668	13,604,843	33,418,511	25
Total (Acct. 216):	19,813,668	13,604,843	33,418,511	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	191,268	132,699	323,967	26
Total (Acct. 433):	191,268	132,699	323,967	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	20,004,936	13,737,542	33,742,478	

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	1,456,009	0	0	0	1,456,009	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,456,009	0	0	0	1,456,009	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	391,589	0	391,589	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	167,444	0	167,444	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	559,033	0	559,033	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	5.1	1
Electric		2
Gas		3
Sewer	3.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	27,893,411	27,384,663	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,871,734	5,366,874	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	22,021,677	22,017,789	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	14,432,369	14,218,487	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,485,347	2,291,734	6
Net Nonutility Property	11,947,022	11,926,753	
Investment in Municipality (123)	0	0	7
Other Investments (124)	188,673	240,076	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
Total Other Property and Investments	12,135,695	12,166,829	
CURRENT AND ACCRUED ASSETS			
Cash (131)	(67,320)	(11,534)	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)	346,237	263,408	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	410,252	412,489	17
Other Accounts Receivable (143)	936,752	948,290	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	366,775	619,184	20
Plant Materials and Operating Supplies (154)	37,659	35,697	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	325	0	25
Interest and Dividends Receivable (171)	5,307	5,635	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	2,035,987	2,273,169	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	240,376	13,516	31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	240,376	13,516	
Total Assets and Other Debits	36,433,735	36,471,303	

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)	936,247	936,247	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	33,742,478	33,418,511	37
Total Proprietary Capital	34,678,725	34,354,758	
LONG-TERM DEBT			
Bonds (221)	0		38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	306,740	612,835	42
Payables to Municipality (233)	0	55,271	43
Customer Deposits (235)			44
Taxes Accrued (236)	432,947	404,257	45
Interest Accrued (237)	0	0	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	121,614	90,893	48
Total Current and Accrued Liabilities	861,301	1,163,256	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	893,709	953,289	51
Total Deferred Credits	893,709	953,289	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	36,433,735	36,471,303	

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	27,370,596	14,067	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)	11,886,601	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	15,987,849	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	4,894	14,067			8
Total Utility Plant	27,879,344	14,067	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)	3,334,073	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,537,661	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	5,871,734	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	22,007,610	14,067	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)	3,086,782				3,086,782	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	283,562				283,562	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	34,816				34,816	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,996				2,996	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	321,374	0	0	0	321,374	16
Debits during year						17
Book cost of plant retired	74,083				74,083	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	74,083	0	0	0	74,083	25
Balance end of year (111.1)	3,334,073	0	0	0	3,334,073	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)	2,280,092				2,280,092	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	263,805				263,805	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	263,805	0	0	0	263,805	16
Debits during year						17
Book cost of plant retired	6,236				6,236	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,236	0	0	0	6,236	25
Balance end of year (111.2)	2,537,661	0	0	0	2,537,661	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
SEWER PLANT	14,166,986	213,943	61	14,380,868	2
MADISON METRO SEWER INTERCEPTOR	51,501			51,501	3
Total Nonutility Property (121)	14,218,487	213,943	61	14,432,369	
Less accum. prov. depr. & amort. (122)	2,291,734	193,613		2,485,347	4
Net Nonutility Property	11,926,753	20,330	61	11,947,022	

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	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	32,788	31,988	2
Sewer utility (154)	4,871	3,709	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	37,659	35,697	

**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	936,247	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>936,247</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
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)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	404,257	1
Accruals:		
Charged water department expense	445,710	2
Charged electric department expense		3
Charged sewer department expense	9,794	4
Other (explain):		
NONE		5
Total Accruals and other credits	455,504	
Taxes paid during year:		
County, state and local taxes	404,257	6
Social Security taxes	20,965	7
PSC Remainder Assessment	1,592	8
Other (explain):		
NONE		9
Total payments and other debits	426,814	
Balance end of year	432,947	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
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)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
RIMROCK SPECIAL ASSESSMENTS	5,393	2
CURRENT SPECIAL ASSESSMENTS	183,280	3
Total (Acct. 124):	188,673	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	395,183	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
SIEGER MMSD CHARGES	368	12
CITRUS SYSTEMS 4TH QTR MMSD BILLING	13,750	13
VANCALCAR SPECIAL ASSESSMENT	951	14
Total (Acct. 142):	410,252	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	483,002	* 15
Merchandising, jobbing and contract work		16
Other (specify):		
STORMWATER LOAN	453,750	* 17
Total (Acct. 143):	936,752	
Receivables from Municipality (145):		
TAX ROLL AMOUNTS	71,294	* 18
PUBLIC FIRE CARRY OVER FROM PREVIOUS YR	14,180	* 19

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)	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	281,301	* 20
Total (Acct. 145):	366,775	
Prepayments (165):		
AWWA MEMBER DUES	325	21
Total (Acct. 165):	325	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
GLACIER VALLEY	240,376	23
Total (Acct. 183):	240,376	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	893,709	28
NONE		29
Total (Acct. 253):	893,709	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct 143: Sewer balance of \$483,002 at the end of the year is from billing that was done on 12/15/08. The balance of \$453,750 is the balance of the loan that the water utility loaned to the stormwater utility.

Acct 145: The balance of \$14,180 is from the prior year Public Fire Protection amount. During 2008 a rate case was completed and determined that our PFP would be collected through the bills instead of the tax roll. The amount of \$71,294 is the amount of special assessments transferred to the tax roll. The amount of \$281,301 is the balance remaining to be paid from tax settlements. This amount was paid in March 2009.

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)	11,051,683	0	0	0	11,051,683	1
Materials and Supplies	32,388	0	0	0	32,388	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,210,427	0	0	0	3,210,427	4
Customer Advances for Construction					0	5
Regulatory Liability	923,499	0	0	0	923,499	6
NONE					0	7
Average Net Rate Base	6,950,145	0	0	0	6,950,145	
Net Operating Income	(233,658)	0	0	0	(233,658)	8
Net Operating Income as a percent of						
Average Net Rate Base	-3.36%	N/A	N/A	N/A	-3.36%	

**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	953,289	0	0	0	953,289	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	59,580	0	0	0	59,580	3
Other (specify):						
NONE					0	4
Balance End of Year	893,709	0	0	0	893,709	

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.

We filed a water rate case (1990-WR-101) with the PSC in July and it was approved in November. Those rate changes went into effect on December 15, 2008.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,430,881	1,817,787	1
Total Sales of Water	1,430,881	1,817,787	
Other Operating Revenues			
Forfeited Discounts (470)	5,936	4,119	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	19,192	29,960	5
Total Other Operating Revenues	25,128	34,079	
Total Operating Revenues	1,456,009	1,851,866	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	66,464	74,055	6
Pumping Expenses (620-633)	317,759	289,164	7
Water Treatment Expenses (640-652)	78,065	63,280	8
Transmission and Distribution Expenses (660-678)	187,411	250,172	9
Customer Accounts Expenses (901-906)	44,704	44,795	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	265,992	212,477	12
Total Operation and Maintenance Expenses	960,395	933,943	
Other Operating Expenses			
Depreciation Expense (403)	283,562	244,860	13
Amortization Expense (404-407)		0	14
Taxes (408)	445,710	415,769	15
Total Other Operating Expenses	729,272	660,629	
Total Operating Expenses	1,689,667	1,594,572	
NET OPERATING INCOME	(233,658)	257,294	

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)	19	5	3,447	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	19	5	3,447	
Metered Sales to General Customers (461)				
Residential (461.1)	5,223	324,859	766,927	5
Commercial (461.2)	742	321,689	499,818	6
Industrial (461.3)	39	41,427	53,200	7
Public Authority (461.4)	13	1,868	5,810	8
Total Metered Sales to General Customers (461)	6,017	689,843	1,325,755	
Private Fire Protection Service (462)	1		66,060	9
Public Fire Protection Service (463)	1		35,619	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,038	689,848	1,430,881	

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)	35,619	3
NONE		4
Total Public Fire Protection Service (463)	35,619	
Forfeited Discounts (470):		
NSF FEE & MISC FEES	1,765	5
Customer late payment charges	4,171	6
Other (specify):		
Total Forfeited Discounts (470)	5,936	
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):		
NEW RESIDENT LISTINGS	95	9
Return on net investment in meters charged to sewer department	19,097	10
Other (specify):		
Total Other Water Revenues (474)	19,192	

OTHER OPERATING REVENUES (WATER)

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

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

This amount is charged back to the sewer utility because the water meters provide readings that are also used for sewer usages.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	822	610	1
Operation Labor and Expenses (601)	17,486	17,737	2
Purchased Water (602)	4,329	3,943	3
Miscellaneous Expenses (603)	518	799	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	913	762	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	42,396	50,204	* 10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	66,464	74,055	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	1,185	1,488	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	237,608	208,271	* 16
Pumping Labor and Expenses (624)	9,341	8,075	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	7,843	7,539	19
Rents (627)	10,000	10,000	20
Maintenance Supervision and Engineering (630)	991	1,464	21
Maintenance of Structures and Improvements (631)	21,929	18,520	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	28,862	33,807	24
Total Pumping Expenses	317,759	289,164	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	353	294	25
Chemicals (641)	53,510	40,840	* 26
Operation Labor and Expenses (642)	12,210	14,798	27
Miscellaneous Expenses (643)	79	68	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	1,488	0	31
Maintenance of Water Treatment Equipment (652)	10,425	7,280	32
Total Water Treatment Expenses	78,065	63,280	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	1,875	1,939	33
Storage Facilities Expenses (661)	309	1,458	34
Transmission and Distribution Lines Expenses (662)	8,053	7,381	35
Meter Expenses (663)	11,826	15,727	36
Customer Installations Expenses (664)	2,564	2,980	37
Miscellaneous Expenses (665)	38,496	41,817	38
Rents (666)	10,000	10,000	39
Maintenance Supervision and Engineering (670)	3,188	2,063	40
Maintenance of Structures and Improvements (671)	3,417	3,266	41
Maintenance of Distribution Reservoirs and Standpipes (672)	6,217	48,102	* 42
Maintenance of Transmission and Distribution Mains (673)	58,111	50,081	43
Maintenance of Services (675)	10,255	15,927	44
Maintenance of Meters (676)	5,374	8,103	45
Maintenance of Hydrants (677)	24,725	37,494	* 46
Maintenance of Miscellaneous Plant (678)	3,001	3,834	47
Total Transmission and Distribution Expenses	187,411	250,172	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	951	340	48
Meter Reading Expenses (902)	6,819	4,489	* 49
Customer Records and Collection Expenses (903)	32,630	33,564	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	2,958	6,402	* 52
Customer Service and Information Expenses (906)	1,346	0	53
Total Customer Accounts Expenses	44,704	44,795	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	47,397	32,246	* 55
Office Supplies and Expenses (921)	9,669	9,229	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	22,266	7,241	* 58
Property Insurance (924)	12,639	11,826	59
Injuries and Damages (925)	15,483	14,380	60
Employee Pensions and Benefits (926)	88,380	76,902	* 61
Regulatory Commission Expenses (928)	14,612	0	* 62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	42,528	46,465	64
Rents (931)	5,834	5,834	65
Maintenance of General Plant (932)	7,184	8,354	66
Total Administrative and General Expenses	265,992	212,477	
Total Operation and Maintenance Expenses	960,395	933,943	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 614: Expenses are still significantly high but reduced from previous year for ongoing entrained air problem in Well #9

Acct 623: Due to MG&E rate increase

Acct 641: All is chemical related expenses and increases from vendor

Acct 672: Prior year included balance of tower painting. Current year is normal payroll expenses.

Acct 677: Decrease because of prior year fire hydrant painting

Acct 920: Increase is because there was not as much construction/growth so not as much wages were allocated to projects/CWIP accounts

Acct 923: Increase is for additional water testing that was required by EPA

Acct 926: Normal increase for wage adjustments and

Acct 928: Water rate case completed in 2008 there was not as much construction/growth so not as much wages were allocated to projects/CWIP accounts

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		432,947	404,257	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,794	9,719	2
Net property tax equivalent		423,153	394,538	
Social Security		20,965	19,339	3
PSC Remainder Assessment		1,592	1,892	4
Other (specify): NONE			0	5
Total tax expense		445,710	415,769	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175650				3
County tax rate	mills		2.771340				4
Local tax rate	mills		5.841040				5
School tax rate	mills		11.006320				6
Voc. school tax rate	mills		1.253860				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.048210				10
Less: state credit	mills		1.903000				11
Net tax rate	mills		19.145210				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.841040				14
Combined School Tax Rate	mills		12.260180				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.101220				17
Total Tax Rate	mills		21.048210				18
Ratio of Local and School Tax to Total	dec.		0.859989				19
Total tax net of state credit	mills		19.145210				20
Net Local and School Tax Rate	mills		16.464662				21
Utility Plant, Jan. 1	\$	27,370,596	27,370,596				22
Materials & Supplies	\$	31,988	31,988				23
Subtotal	\$	27,402,584	27,402,584				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	27,402,584	27,402,584				26
Assessment Ratio	dec.		0.959600				27
Assessed Value	\$	26,295,520	26,295,520				28
Net Local & School Rate	mills		16.464662				29
Tax Equiv. Computed for Current Year	\$	432,947	432,947				30
Tax Equivalent per 1994 PSC Report	\$	209,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	432,947					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	7,588				7,588	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)	958,798	423,657			1,382,455	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	966,386	423,657	0	0	1,390,043	
PUMPING PLANT						
Land and Land Rights (320)	77,370	335,545			412,915	* 11
Structures and Improvements (321)	784,988	383,562			1,168,550	* 12
Other Power Production Equipment (323)	55,950				55,950	13
Electric Pumping Equipment (325)	683,933	229,487			913,420	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	32,600				32,600	16
Total Pumping Plant	1,634,841	948,594	0	0	2,583,435	
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)	73,244	40,267			113,511	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	73,244	40,267	0	0	113,511	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	119,469				119,469	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,660,938				2,660,938	24
Transmission and Distribution Mains (343)	2,604,429	97,510	46,755		2,655,184	25
Services (345)	63,772	36,934			100,706	26
Meters (346)	1,239,831	52,380	1,240		1,290,971	27
Hydrants (348)	189,916	32,933	5,559		217,290	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	6,878,355	219,757	53,554	0	7,044,558	
GENERAL PLANT						
Land and Land Rights (389)	3,014				3,014	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	16,896				16,896	32
Computer Equipment (391.1)	122,162	7,419			129,581	33
Transportation Equipment (392)	95,415	14,609	20,529		89,495	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	31,339	1,141			32,480	36
Laboratory Equipment (395)	57,396				57,396	37
Power Operated Equipment (396)	9,385				9,385	38
Communication Equipment (397)	33,228				33,228	39
SCADA Equipment (397.1)	290,979	88,475			379,454	40
Miscellaneous Equipment (398)	4,125				4,125	41
Total General Plant	663,939	111,644	20,529	0	755,054	
Total utility plant in service directly assignable	10,216,765	1,743,919	74,083	0	11,886,601	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,216,765	1,743,919	74,083	0	11,886,601	

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 \$100,000, please explain. If applicable, provide construction authorization.

All increases in plant are a result of putting Well #11 into service.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	11,348,346	213,506			11,561,852	25
Services (345)	2,556,135	75,043	6,236		2,624,942	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	1,757,140	36,215			1,793,355	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	15,661,621	324,764	6,236	0	15,980,149	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	7,700				7,700	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	7,700	0	0	0	7,700	
Total utility plant in service directly assignable	15,669,321	324,764	6,236	0	15,987,849	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	15,669,321	324,764	6,236	0	15,987,849	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	354,886	2.90%	33,948	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	354,886		33,948	
PUMPING PLANT				
Structures and Improvements (321)	282,400	3.20%	31,257	7
Other Power Production Equipment (323)	31,397	4.40%	2,462	8
Electric Pumping Equipment (325)	484,156	4.40%	35,142	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	2,848	4.40%	1,434	11
Total Pumping Plant	800,801		70,295	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	71,311	6.00%	5,603	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	71,311		5,603	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	466,534	1.90%	50,558	17
Transmission and Distribution Mains (343)	301,525	1.30%	34,187	18
Services (345)	3,396	2.90%	2,385	19
Meters (346)	504,326	5.50%	69,631	20
Hydrants (348)	29,837	2.20%	4,479	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,305,618		161,240	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	16,895	5.80%		24
Computer Equipment (391.1)	121,259	26.70%	8,322	25
Transportation Equipment (392)	95,415	13.30%	2,950	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	26,725	5.80%	1,851	28
Laboratory Equipment (395)	30,020	5.80%	3,329	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					388,834	4
316					0	5
317					0	6
	0	0	0	0	388,834	
321					313,657	7
323					33,859	8
325					519,298	9
326					0	10
328					4,282	11
	0	0	0	0	871,096	
331					0	12
332					76,914	13
333					0	14
334					0	15
	0	0	0	0	76,914	
341					0	16
342					517,092	17
343	46,755				288,957	18
345					5,781	19
346	1,240				572,717	20
348	5,559				28,757	21
349					0	22
	53,554	0	0	0	1,413,304	
390					0	23
391					16,895	24
391.1					129,581	25
392	20,529		2,996		80,832	26
393					0	27
394					28,576	28
395					33,349	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	9,385	7.50%		30
Communication Equipment (397)	33,228	15.00%		31
SCADA Equipment (397.1)	217,115	9.20%	30,840	32
Miscellaneous Equipment (398)	4,124	5.80%		33
Total General Plant	554,166		47,292	
Total accum. prov. directly assignable	3,086,782		318,378	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	3,086,782		318,378	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					9,385	30
397					33,228	31
397.1					247,955	32
398					4,124	33
	20,529	0	2,996	0	583,925	
	74,083	0	2,996	0	3,334,073	
					0	34
	74,083	0	2,996	0	3,334,073	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			16
Distribution Reservoirs and Standpipes (342)	0			17
Transmission and Distribution Mains (343)	1,260,943	1.30%	148,916	18
Services (345)	664,666	2.90%	75,126	19
Meters (346)	0	0.00%		20
Hydrants (348)	350,588	2.20%	39,055	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,276,197		263,097	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					1,409,859	18
345	6,236				733,556	19
346					0	20
348					389,643	21
349					0	22
	6,236	0	0	0	2,533,058	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	3,895	9.20%	708	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	3,895		708	
Total accum. prov. directly assignable	2,280,092		263,805	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,280,092		263,805	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					4,603	32
398					0	33
	0	0	0	0	4,603	
	6,236	0	0	0	2,537,661	
					0	34
	6,236	0	0	0	2,537,661	

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			54,141	54,141	1
February			50,644	50,644	2
March	1,122		54,135	55,257	3
April			55,461	55,461	4
May			61,314	61,314	5
June			63,357	63,357	6
July			79,599	79,599	7
August			82,809	82,809	8
September	927		64,635	65,562	9
October			60,251	60,251	10
November			52,593	52,593	11
December			55,695	55,695	12
Total annual pumpage	2,049	0	734,634	736,683	

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):	736,683	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	736,683	3
Less: Gallons (000's) sold:	689,848	4
Gallons (000's) entering distribution system but not sold:	46,835	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	6,000	7
Gallons (000's) used for fire protection:	600	8
Gallons (000's) used to prevent freezing of distribution system:	300	9
Gallons (000's) used for other system uses:	4,425	10
Subtotal Estimated Usage:	11,325	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,175	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:	300	16
Gallons (000's) not accounted for:	34,035	17
Subtotal of Estimated Losses:	35,510	18
Percentage of water entering distribution system sold:	94%	19
Percentage of unaccounted for water:	5%	20
If more than 15%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,169	22
Date of maximum: 09/01/2008		23
Cause of maximum: Normal summer peak usage		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,532	25
Date of minimum: 12/12/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,737,836	27
If water is purchased:		28
Vendor Name: CITY OF MADISON WATER UTILITY		29
Point of Delivery: 2799 RIMROCK RD - 6" METER		30
What percentage of purchased water is surface water? 0%		31
Number of main breaks repaired this year:	6	32
Number of service breaks repaired this year:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	21,000	35
Outside municipality?	0	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)	
WELL - 2359 PALOMINO TRAIL	7	434	8	504,000	Yes	1
WELL - 2687 OSMUNDSEN RD	9	960	16	1,200,000	No	2
WELL - 2689 GRANITE CIRCLE	10	1,033	19	1,728,000	Yes	3
WELL - 5127 HILLTOP ROAD	8	436	8	360,000	Yes	4
WELL - 6042 MCKEE ROAD	5	1,031	18	1,800,000	Yes	5
WELL -2791YARMOUTH GREENWAY	4	1,000	16	1,656,000	Yes	6
WELL - 2701 JONES FARM RD	11	1,003	19	420,000	Yes	7

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	WELL #10	WELL #11	WELL #4	1
Location	2689 GRANITE CIRCLE	2701 JONES FARM DR	2791 YARMOUTH GREENWAY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	GOULD	GOULD	5
Year Installed	2001	2008	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,500	1,150	8
Pump Motor or Standby Engine Mfr	U.S.	G.E.	G.E.	10
Year Installed	2001	2008	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	250	200	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #7	WELL #8	15
Location	6042 MCKEE ROAD	2359 PALOMINO TRAIL	5127 HILLTOP ROAD	16
Purpose	P	P	P	17
Destination	R	D	D	18
Pump Manufacturer	AMERICAN TURBINE	GOULD	FAIRBANKS MORSE	19
Year Installed	2005	2002	1983	20
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	1,500	400	250	22
Pump Motor or Standby Engine Mfr	U.S.	FRANKLYN	FRANKLYN	24
Year Installed	1997	2002	1983	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	150	30	25	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #9			1
Location	2687 OSMUNDSEN ROAD			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULD			5
Year Installed	2004			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	750			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	200			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	CAMP BADGER	TOWER B	TOWER C	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1998	1969	1991	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	147	97	6
Total capacity in gallons (actual)	500,000	500,000	500,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	13
Is a corrosion control chemical used (yes, no)?	N	Y	N	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

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	TOWER E		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2005		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	117		6
Total capacity in gallons (actual)	750,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

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	649				649	1
A	D	6.000	1,238				1,238	2
M	D	6.000	79,083	50	985		78,148	3
A	D	8.000	15,600				15,600	4
M	D	8.000	229,825	586			230,411	5
M	D	10.000	94,980				94,980	6
M	D	12.000	63,283		555		62,728	7
M	D	14.000	3,011				3,011	8
M	D	16.000	2,821				2,821	9
M	D	18.000	391				391	10
Total Within Municipality			490,881	636	1,540	0	489,977	
Total Utility			490,881	636	1,540	0	489,977	

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.

Financing is a combination of developer added and utility financed. Utility financed portion is from operating revenues.

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	795				795		1
M	1.000	3,646	38	4		3,680		2
M	1.500	152				152		3
M	2.000	70				70		4
M	3.000	12				12		5
M	4.000	46				46		6
M	6.000	73				73		7
M	8.000	100	10			110		8
M	10.000	5				5		9
Total Utility		4,899	48	4	0	4,943	0	

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.

Financing is a combination of developer added and utility financed. Utility financed portion is from operating revenues.

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

All utility owned services are in service.

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	5,441	159	52		5,548	167	1
1.000	168	3	2		169	2	2
1.500	145	3	0		148	40	3
2.000	161	5	5		161	28	4
3.000	10				10	0	5
4.000	1	1			2	1	6
Total:	5,926	171	59	0	6,038	238	

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	5,223	315	7	3	0	0	5,548	1
1.000	19	144	4	2	0	0	169	2
1.500	2	132	13	1	0	0	148	3
2.000	0	142	12	7	0	0	161	4
3.000	0	8	2	0	0	0	10	5
4.000	0	1	1	0	0	0	2	6
Total:	5,244	742	39	13	0	0	6,038	

METERS

Meters (Page W-21)

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

Most meters in our system are newer. Those that are not are replaced before 20 years. Around 9 years, the batteries in the older meters are replaced and meters tested at that time.

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	1,046	15	8		1,053	2
Total Fire Hydrants	1,046	15	8	0	1,053	
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:	527
Number of distribution system valves end of year:	1,309
Number of distribution valves operated during year:	1,309

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,570,004	1,562,060	1
Total Sewage Operating Revenues	1,570,004	1,562,060	
Other Operating Revenues			
Customer Forfeited Discounts (631)	3,495	2,709	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	1,759	1,086	6
Total Other Operating Revenues	5,254	3,795	
Total Operating Revenues	1,575,258	1,565,855	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	1,022,819	987,864	7
Maintenance Expenses (831-834)	114,289	118,492	8
Customer Accounting & Collection Expenses (840-843)	43,013	44,454	9
Administrative and General Expenses (850-857)	178,945	151,798	10
Total Operation and Maintenance Expenses	1,359,066	1,302,608	
Other Operating Expenses			
Depreciation Expense (403)	193,612	176,351	11
Amortization Expense (404)		0	12
Taxes (408)	8,848	7,369	13
Total Other Operating Expenses	202,460	183,720	
Total Operating Expenses	1,561,526	1,486,328	
NET OPERATING INCOME	13,732	79,527	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)	43	1	8,370	1
Commercial Revenues (621.2)	6	1	1,138	2
Industrial Revenues (621.3)	1	1	190	3
Revenues from Public Authorities (621.4)	1	1	190	4
Total Flat Rate Service to General Customers (621)	51	4	9,888	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	4,839	299,684	894,965	5
Commercial Revenues (622.2)	574	304,860	558,890	6
Industrial Revenues (622.3)	30	33,196	99,987	7
Revenues from Public Authorities (622.4)	12	2,628	6,274	8
Total Measured Service to General Customers (622)	5,455	640,368	1,560,116	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	5,506	640,372	1,570,004	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	3,495	2
Other (specify):		
Total Customer Forfeited Discounts (631)	3,495	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NEW RESIDENT LISTINGS, SPECIAL ASSESSMENT LETTERS, NSF FEES	1,759	6
Total Miscellaneous Operating Revenues (635)	1,759	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	0		1
Power and Fuel for Pumping (821)	0		2
Power and Fuel for Aeration Equipment (822)	0		3
Chlorine (823)	0		4
Phosphorous Removal Chemicals (824)	0		5
Sludge Conditioning Chemicals (825)	0		6
Other Chemicals for Sewage Treatment (826)	0		7
Other Operating Supplies and Expenses (827)	1,014,761	977,363	* 8
Transportation Expenses (828)	8,058	10,501	9
Rents (829)		0	10
Total Operation Expenses	1,022,819	987,864	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	46,857	38,713	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)	67,432	79,779	14
Total Maintenance Expenses	114,289	118,492	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	36,088	39,965	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	6,925	4,489	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	43,013	44,454	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	46,132	30,872	* 19
Office Supplies and Expenses (851)	7,886	6,521	20
Outside Services Employed (852)	8,713	7,240	* 21
Insurance Expense (853)	15,483	13,586	22
Employees Pensions and Benefits (854)	45,527	37,251	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	35,204	36,328	25
Rents (857)	20,000	20,000	26
Total Administrative and General Expenses	178,945	151,798	
Total Operation and Maintenance Expenses	1,359,066	1,302,608	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

- Acct 828: Increase due to Madison Metropolitan Sewerage District increases
 - Acct 850: Not as much allocation to CWIP projects this year.
 - Acct 852: Increase in locates
-

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		8,848	7,369	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		8,848	7,369	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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	
COLLECTION SYSTEM						
Land and Land Rights (310)	101,595				101,595	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0	4,663			4,663	6
Collecting Mains and Accessories (313)	11,051,073	186,561			11,237,634	7
Interceptor Mains and Accessories (314)	2,370,104				2,370,104	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	51,501				51,501	10
Total Collection System	13,574,273	191,224	0	0	13,765,497	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	645		61		584	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	645	0	61	0	584	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

**SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (370)	9,315				9,315	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	5,675				5,675	31
Computer Equipment (372.1)	86,921	7,419			94,340	32
Transportation Equipment (373)	322,277	14,159			336,436	33
Other General Equipment (379)	22,324	1,141			23,465	34
Other Tangible Property (390)	0				0	35
Miscellaneous Equipment (398)					0	36
Total General Plant	446,512	22,719	0	0	469,231	
Total utility plant in service directly assignable	14,021,430	213,943	61	0	14,235,312	
Common Utility Plant Allocated to Sewer Department (300)	197,057				197,057	37
Total utility plant in service	14,218,487	213,943	61	0	14,432,369	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	0				0	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	0	0	0	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installati	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Computer Equipment (372.1)	0				0	32
Transportation Equipment (373)	0				0	33
Other General Equipment (379)	0				0	34
Other Tangible Property (390)	0				0	35
Miscellaneous Equipment (398)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	37
Total utility plant in service	0	0	0	0	0	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000		1			1		1
Total Utility		0	1	0	0	1	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	0				0	1
8.000	63,241				63,241	2
10.000	2,090				2,090	3
12.000	663				663	4
36.000	0				0	5
Total Utility	65,994	0	0	0	65,994	