



3015 (02-05-09)

ANNUAL REPORT

OF

Name: GILLETT WATER AND SEWER COMMISSION

Principal Office: 150 NORTH MC KENZIE STREET
GILLETT, WI 54124

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GILLETT WATER AND SEWER COMMISSION

Utility Address: 150 NORTH MC KENZIE STREET
GILLETT, WI 54124

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KAYE RUNDQUIST

Title: CLERK/TREASURER

Office Address:

150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255

Fax Number: (920) 855 - 6283

Email Address: kayer@ci.gillett.wi.us

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

Name: DAVID MACCCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

Email Address: david.maccoux@schencksolutions.com

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

Name: NANETTE MOHR

Title: PRESIDENT

Office Address:

150 NORTH MCKENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255

Fax Number: (920) 855 - 9283

Email Address:

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

YES

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

Name:

Title:

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/5/2008

Period covered by most recent audit: 1/1/2007 - 12/31/2007

Names and titles of utility management including manager or superintendent:

Name: RON ANDERSON

Title: SUPERINTENDENT

Office Address:

150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255

Fax Number: (920) 855 - 6283

Email Address:

Name of utility commission/committee: CITY OF GILLETT UTILITY COMMITTEE

Names of members of utility commission/committee:

- TOD ANDERSON
- DENNIS HERNICK
- NANETTE MOHR
- RUTH SPANG
- JEFF WARRIEHAIST

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)	347,858	346,343	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	166,718	145,689	2
Depreciation Expense (403)	58,739	54,213	3
Amortization Expense (404-407)	0		4
Taxes (408)	50,418	37,877	5
Total Operating Expenses	275,875	237,779	
Net Operating Income	71,983	108,564	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	71,983	108,564	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	17,421	59,007	10
Miscellaneous Nonoperating Income (421)	(38,310)	0	11
Total Other Income	(20,889)	59,007	
Total Income	51,094	167,571	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,756)	(8,756)	12
Other Income Deductions (426)	7,811	66,580	13
Total Miscellaneous Income Deductions	(945)	57,824	
Income Before Interest Charges	52,039	109,747	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,170	13,641	14
Amortization of Debt Discount and Expense (428)	0	1,419	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	28,170	15,060	
Net Income	23,869	94,687	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,638,368	2,543,681	20
Balance Transferred from Income (433)	23,869	94,687	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	20,731	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,641,506	2,638,368	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	347,858	0	347,858	1
Total (Acct. 400):	347,858	0	347,858	
Operation and Maintenance Expense (401-402):				
Derived	166,718	0	166,718	2
Total (Acct. 401-402):	166,718	0	166,718	
Depreciation Expense (403):				
Derived	58,739	0	58,739	3
Total (Acct. 403):	58,739	0	58,739	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	50,418	0	50,418	5
Total (Acct. 408):	50,418	0	50,418	
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:	71,983	0	71,983	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNED ON CASH AND INVESTMENTS	17,421		17,421	11
Total (Acct. 419):	17,421	0	17,421	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NON REGULATED SEWER UTILITY NET LOSS	(38,310)		(38,310)	13
Total (Acct. 421):	(38,310)	0	(38,310)	
TOTAL OTHER INCOME:	(20,889)	0	(20,889)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(8,756)	0	(8,756)	14
NONE			0	15
Total (Acct. 425):	(8,756)	0	(8,756)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	7,811	7,811	16
NONE			0	17
Total (Acct. 426):	0	7,811	7,811	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,756)	7,811	(945)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	28,170	0	28,170	18
Total (Acct. 427):	28,170	0	28,170	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	28,170	0	28,170	
NET INCOME:	31,680	(7,811)	23,869	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,757,149	881,219	2,638,368	24
Total (Acct. 216):	1,757,149	881,219	2,638,368	
Balance Transferred from Income (433):				
Derived	31,680	(7,811)	23,869	25
Total (Acct. 433):	31,680	(7,811)	23,869	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	20,731		20,731	28
Total (Acct. 436)--Debit:	20,731	0	20,731	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,768,098	873,408	2,641,506	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	347,858	0	0	0	347,858	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	347,858	0	0	0	347,858	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.9	1
Electric		2
Gas		3
Sewer	0.8	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,908,974	3,315,114	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	983,045	933,833	2
Net Utility Plant	2,925,929	2,381,281	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,322,790	2,302,695	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,508,983	1,453,823	4
Net Nonutility Property	813,807	848,872	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	233,316	227,664	9
Total Other Property and Investments	1,047,123	1,076,536	
CURRENT AND ACCRUED ASSETS			
Cash (131)	795,743	930,921	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	24,294	22,755	15
Other Accounts Receivable (143)	13,082	12,319	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	8,865	8,510	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	841,984	974,505	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,815,036	4,432,322	

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)	451,731	353,323	33
Appropriated Earned Surplus (215)	233,316	212,585	34
Unappropriated Earned Surplus (216)	2,641,506	2,638,368	35
Total Proprietary Capital	3,326,553	3,204,276	
LONG-TERM DEBT			
Bonds (221)	1,300,576	1,050,693	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,300,576	1,050,693	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,064		40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	47,600	33,933	43
Interest Accrued (237)	2,690	2,150	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	55,354	36,083	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	132,553	141,270	49
Total Deferred Credits	132,553	141,270	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,815,036	4,432,322	

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	3,315,114	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,337,978	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	503,607	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)	1,067,389				7
Total Utility Plant	3,908,974	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	780,257	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	202,788	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	983,045	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,925,929	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	738,682				738,682	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,739				58,739	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,052				2,052	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	60,791	0	0	0	60,791	16
Debits during year						17
Book cost of plant retired	19,216				19,216	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	19,216	0	0	0	19,216	25
Balance end of year (111.1)	780,257	0	0	0	780,257	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)	195,151				195,151	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	7,811				7,811	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	7,811	0	0	0	7,811	16
Debits during year						17
Book cost of plant retired	174				174	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	174	0	0	0	174	25
Balance end of year (111.2)	202,788	0	0	0	202,788	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	2,302,695	35,095	15,000	2,322,790	1
NONE	0			0	2
Total Nonutility Property (121)	2,302,695	35,095	15,000	2,322,790	
Less accum. prov. depr. & amort. (122)	1,453,823	70,160	15,000	1,508,983	3
Net Nonutility Property	848,872	(35,065)	0	813,807	

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	0
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	6,573	6,155
Sewer utility (154)	2,292	2,355
Heating utility (154)		
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		
Total Materials and Supplies	8,865	8,510

**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	353,323	1
Changes during year (explain):		
CAPITAL ASSETS CONTRIBUTED BY TID DISTRICT IN 2007	78,232	2
TID DISTRICT REPAYMENT ON ASSETS ORIGINALLY PURCHASED BY WATER UTILITY	20,176	3
Balance end of year	451,731	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

Capital asset additions paid by municipality are for well #4 project costs. Costs are still in construction work in progress at year end, since these amounts have not been capitalized.

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)	
SWDL REVENUE BOND	04/25/2007	08/01/2026	2.48%	1,300,576	1
Total Bonds (Account 221):				1,300,576	

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	33,933	1
Accruals:		
Charged water department expense	50,890	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	50,890	
Taxes paid during year:		
County, state and local taxes	33,933	6
Social Security taxes	3,104	7
PSC Remainder Assessment	186	8
Other (explain):		
NONE		9
Total payments and other debits	37,223	
Balance end of year	47,600	

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)					
2007 SDWL	2,150	28,170	27,630	2,690	1
Subtotal	2,150	28,170	27,630	2,690	
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	2,150	28,170	27,630	2,690	

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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
DNR EQUIPMENT REPLACEMENT FUND	233,316	5
Total (Acct. 128):	233,316	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,294	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	24,294	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	13,082	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	13,082	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	131,345	23
COMPENSATED ABSENCES PAYABLE	1,208	24
Total (Acct. 253):	132,553	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,322,692	0	0	0	2,322,692	1
Materials and Supplies	6,364	0	0	0	6,364	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	759,469	0	0	0	759,469	4
Customer Advances for Construction					0	5
Regulatory Liability	135,723	0	0	0	135,723	6
NONE					0	7
Average Net Rate Base	1,433,864	0	0	0	1,433,864	
Net Operating Income	71,983	0	0	0	71,983	8
Net Operating Income as a percent of						
Average Net Rate Base	5.02%	N/A	N/A	N/A	5.02%	

**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	140,101	0	0	0	140,101	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,756	0	0	0	8,756	3
Other (specify):					0	4
Balance End of Year	131,345	0	0	0	131,345	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

non

2. Leaseholder changes.

none

3. Extensions of service.

none

4. Estimated changes in revenues due to rate changes.

none

5. Obligations incurred or assumed, excluding commercial paper.

none

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

none

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	337,163	337,604	1
Total Sales of Water	337,163	337,604	
Other Operating Revenues			
Forfeited Discounts (470)	1,506	1,341	2
Rents from Water Property (472)	6,854	6,638	3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	2,335	760	5
Total Other Operating Revenues	10,695	8,739	
Total Operating Revenues	347,858	346,343	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	113,663	90,581	6
General Operating Expenses (680-691)	53,055	55,108	7
Total Operation and Maintenance Expenses	166,718	145,689	
Other Operating Expenses			
Depreciation Expense (403)	58,739	54,213	8
Amortization Expense (404-407)			9
Taxes (408)	50,418	37,877	10
Total Other Operating Expenses	109,157	92,090	
Total Operating Expenses	275,875	237,779	
NET OPERATING INCOME	71,983	108,564	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	590	32,910	90,505	5
Commercial (461.2)	67	13,265	30,815	6
Industrial (461.3)	24	48,248	87,559	7
Public Authority (461.4)	8	37	7,808	8
Total Metered Sales to General Customers (461)	689	94,460	216,687	
Private Fire Protection Service (462)	8		7,716	9
Public Fire Protection Service (463)	586		112,760	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,283	94,460	337,163	

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)	112,760	3
NONE		4
Total Public Fire Protection Service (463)	112,760	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,506	6
Other (specify):		
Total Forfeited Discounts (470)	1,506	
Rents from Water Property (472):		
RENT OF WATER TOWER FOR CELLULAR ANTENNA	6,854	7
Total Rents from Water Property (472)	6,854	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER CONNECTION AND OTHER CHARGES	1,962	9
Return on net investment in meters charged to sewer department	373	10
Other (specify):		
Total Other Water Revenues (474)	2,335	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	27,278	41,142	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	22,512	20,868	3
Chemicals (630)	8,278	5,682	4
Supplies and Expenses (640)	6,677	7,530	5
Repairs of Water Plant (650)	44,644	12,561	6
Transportation Expenses (660)	4,274	2,798	7
Total Plant Operation and Maintenance Expenses	113,663	90,581	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	15,603	13,266	8
Office Supplies and Expenses (681)	4,699	3,878	9
Outside Services Employed (682)	5,909	6,266	10
Insurance Expense (684)	7,140	7,130	11
Employees Pensions and Benefits (686)	16,019	18,666	12
Regulatory Commission Expenses (688)	0	2,160	13
Miscellaneous General Expenses (689)	3,685	3,742	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	53,055	55,108	
Total Operation and Maintenance Expenses	166,718	145,689	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

account #600- went from two full time employees to one full time and one part time

account #630- purchased more chemicals in 2008

account #650- spent \$33,538 to clean and make minor repairs to well #3; had three main breaks and three service breaks in 2008

account #688- had a water rate increase in 2007

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		47,600	33,933	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		472	478	2
Net property tax equivalent		47,128	33,455	
Social Security		3,104	4,139	3
PSC Remainder Assessment		186	283	4
Other (specify): NONE			0	5
Total tax expense		50,418	37,877	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183387				3
County tax rate	mills		5.169368				4
Local tax rate	mills		6.416090				5
School tax rate	mills		8.573922				6
Voc. school tax rate	mills		1.599756				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.942523				10
Less: state credit	mills		1.455894				11
Net tax rate	mills		20.486629				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.416090				14
Combined School Tax Rate	mills		10.173678				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.589768				17
Total Tax Rate	mills		21.942523				18
Ratio of Local and School Tax to Total	dec.		0.756056				19
Total tax net of state credit	mills		20.486629				20
Net Local and School Tax Rate	mills		15.489031				21
Utility Plant, Jan. 1	\$	3,315,114	3,315,114				22
Materials & Supplies	\$	6,155	6,155				23
Subtotal	\$	3,321,269	3,321,269				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,321,269	3,321,269				26
Assessment Ratio	dec.		0.925300				27
Assessed Value	\$	3,073,170	3,073,170				28
Net Local & School Rate	mills		15.489031				29
Tax Equiv. Computed for Current Year	\$	47,600	47,600				30
Tax Equivalent per 1994 PSC Report	\$	33,933					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	47,600					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	58,486				58,486	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)	134,485				134,485	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	192,971	0	0	0	192,971	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	211,626				211,626	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	190,449	8,547			198,996	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,910				2,910	16
Total Pumping Plant	404,985	8,547	0	0	413,532	
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)	13,522				13,522	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	13,522	0	0	0	13,522	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	525,487				525,487	24
Transmission and Distribution Mains (343)	793,584				793,584	25
Services (345)	37,705		126		37,579	26
Meters (346)	65,909	36,490	19,090		83,309	27
Hydrants (348)	102,607				102,607	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,525,292	36,490	19,216	0	1,542,566	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	13,612				13,612	31
Office Furniture and Equipment (391)	1,238				1,238	32
Computer Equipment (391.1)	4,594				4,594	33
Transportation Equipment (392)	30,122				30,122	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	121,071	4,750			125,821	41
Total General Plant	170,637	4,750	0	0	175,387	
Total utility plant in service directly assignable	2,307,407	49,787	19,216	0	2,337,978	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,307,407	49,787	19,216	0	2,337,978	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	404,137				404,137	25
Services (345)	52,433		174		52,259	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	47,211				47,211	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	503,781	0	174	0	503,607	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	503,781	0	174	0	503,607	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	503,781	0	174	0	503,607	

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			3,030	3,030	1
February			2,796	2,796	2
March			2,968	2,968	3
April			3,148	3,148	4
May			3,764	3,764	5
June			5,460	5,460	6
July			20,149	20,149	7
August			21,438	21,438	8
September			19,594	19,594	9
October			11,015	11,015	10
November			3,099	3,099	11
December			2,812	2,812	12
Total annual pumpage	0	0	99,273	99,273	

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):	99,273	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	99,273	3
Less: Gallons (000's) sold:	94,460	4
Gallons (000's) entering distribution system but not sold:	4,813	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,868	7
Gallons (000's) used for fire protection:	430	8
Gallons (000's) used to prevent freezing of distribution system:	185	9
Gallons (000's) used for other system uses:	106	10
Subtotal Estimated Usage:	2,589	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	986	13
Gallons (000's) lost due to service leaks or breaks:	28	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	1,210	17
Subtotal of Estimated Losses:	2,224	18
Percentage of water entering distribution system sold:	95%	19
Percentage of unaccounted for water:	1%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	901	22
Date of maximum: 07/31/2008		23
Cause of maximum: canning production		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	58	25
Date of minimum: 03/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	166,520	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	3	32
Number of service breaks repaired this year:	3	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,350	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
135 EAST WASHINGTON STREET	WELL #2	245	29	1,080,000	Yes	1
FOELKER STREET	WELL #3	283	36	1,296,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #2 ENGINE	WELL #3	1
Location	GILLETT	GILLETT	GILLETT	2
Purpose	P	S	P	3
Destination	R	R	R	4
Pump Manufacturer	EMPO	CUMMINGS	SINGER	5
Year Installed	1968	1961	1974	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	1	900	8
Pump Motor or Standby Engine Mfr	LAYNE NW	CONTINENTAL	LAYNE BOWLER	9
Year Installed	1961	1961	1974	10
Type	ELECTRIC	NATURAL GAS	ELECTRIC	11
Horsepower	40	45	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL BOOSTER STATION #2	WELL BOOSTER STATION #1	WELL BOOSTER STATION #2	15
Location	GILLETT	GILLETT	GILLETT	16
Purpose	B	B	S	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE NW	F. MORSE	AURORA	19
Year Installed	1974	2005	1969	20
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	900	750	600	22
Pump Motor or Standby Engine Mfr	U.S. MOTOR	F. MORSE	IH	23
Year Installed	1990	1961	1969	24
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	25
Horsepower	75	75	65	26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER	WELL #3	WELL 1 & 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1990	1974	1926	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	0	0	181	9 10
Total capacity in gallons (actual)	300,000	100,000	75,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)		NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.5000	1.0800	21 22 23
Is a corrosion control chemical used (yes, no)?		Y	Y	24 25
Is water fluoridated (yes, no)?		Y	Y	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	755				755	1
M	D	6.000	40,059				40,059	2
M	D	8.000	9,922				9,922	3
M	D	10.000	9,020				9,020	4
M	T	12.000	11,729				11,729	5
P	T	12.000	8,250				8,250	6
Total Within Municipality			79,735	0	0	0	79,735	
Total Utility			79,735	0	0	0	79,735	

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	550		2		548	2	1
M	1.000	39				39		2
M	1.500	4				4		3
M	2.000	6				6		4
M	3.000	3				3		5
M	4.000	4				4		6
M	10.000	2				2		7
Total Utility		608	0	2	0	606	2	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	706	257	257		706	257	1
0.750	6	0	0		6	0	2
1.000	19	1	1		19	0	3
1.500	13	1	1		13	0	4
2.000	7	0	0		7	0	5
3.000	4	0	0		4	4	6
6.000	1	0	0		1	1	7
8.000	0	0	0		0	0	8
Total:	756	259	259	0	756	262	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	591	61	10	3	0	41	706	1
0.750	1	4	1	0	0	0	6	2
1.000	0	11	6	1	0	1	19	3
1.500	0	9	0	2	0	2	13	4
2.000	0	2	4	1	0	0	7	5
3.000	0	0	2	2	0	0	4	6
6.000	0	0	1	0	0	0	1	7
8.000	0	0	0	0	0	0	0	8
Total:	592	87	24	9	0	44	756	

METERS

Meters (Page W-21)

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

The Utility has tested at least 10% of meters the past couple of years. This year they changed out a large number of meters rather than testing.

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	121				121	2
Total Fire Hydrants	121	0	0	0	121	
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:	121
Number of distribution system valves end of year:	40
Number of distribution valves operated during year:	35