



3015 (02-05-09)

ANNUAL REPORT

OF

Name: LENA MUNICIPAL WATER & SEWER UTILITY

Principal Office: 117 EAST MAIN STREET
LENA , WI 54139-0176

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 AMY SOBECK of
(Person responsible for accounts)

Lena Municipal Water & Sewer Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 05/15/2009
(Date)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LENA MUNICIPAL WATER & SEWER UTILITY

Utility Address: 117 EAST MAIN STREET
LENA, WI 54139-0176

When was utility organized? 12/17/1946

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: AMY SOBECK

Title: CLERK-TREASURER

Office Address:

117 EAST MAIN STREET
LENA, WI 54139-0176

Telephone: (920) 829 - 5226

Fax Number: (920) 829 - 5746

Email Address: villageoflena@ez-net.com

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: kkerber@kerberrose.com

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

Name: KEN LINZMEYER

Title: PRESIDENT

Office Address:

117 3 MAIN STREET
LENA, WI 54139

Telephone: (920) 829 - 5226 EXT

Fax Number: (920) 829 - 5746

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: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: kkerber@kerberrose.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/15/2009

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: AMY SOBECK

Title: CLERK-TREASURER

Office Address:

117 EAST MAIN STREET
LENA, WI 54139-0176

Telephone: (920) 829 - 5226

Fax Number: (920) 829 - 5746

Email Address: villageoflena@ez-net.com

Name: CORY MARQUARDT

Title: SUPERINTENDENT

Office Address:

117 EAST MAIN STREET
LENA, WI 54139-0176

Telephone: (920) 829 - 5226

Fax Number: (920) 829 - 5746

Email Address:

Name of utility commission/committee: LENA MUNICIPAL WATER & SEWER

Names of members of utility commission/committee:

- LARRY BELONGIA, TRUSTEE
 - DICK GLIME, TRUSTEE
 - CRAIG LE FEBRE, VICE PRESIDENT
 - KENNETH LINZMEYER, PRESIDENT
 - STEVE MARQUARDT, TRUSTEE
 - WAYNE SHALLOW, TRUSTEE
 - FRANK VARTORELLA, TRUSTEE
-

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)	142,547	134,030	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	99,268	64,913	2
Depreciation Expense (403)	12,327	12,005	3
Amortization Expense (404-407)	0		4
Taxes (408)	23,771	23,971	5
Total Operating Expenses	135,366	100,889	
Net Operating Income	7,181	33,141	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	7,181	33,141	
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)	1,957	1,086	10
Miscellaneous Nonoperating Income (421)	(33,334)	(30,534)	11
Total Other Income	(31,377)	(29,448)	
Total Income	(24,196)	3,693	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,769)	(6,769)	12
Other Income Deductions (426)	20,217	20,217	13
Total Miscellaneous Income Deductions	13,448	13,448	
Income Before Interest Charges	(37,644)	(9,755)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,328	20,352	14
Amortization of Debt Discount and Expense (428)	660	660	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	2,792	4,263	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	19,780	25,275	
Net Income	(57,424)	(35,030)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,287,499	2,322,529	20
Balance Transferred from Income (433)	(57,424)	(35,030)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,230,075	2,287,499	

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	142,547	0	142,547	1
Total (Acct. 400):	142,547	0	142,547	
Operation and Maintenance Expense (401-402):				
Derived	99,268	0	99,268	2
Total (Acct. 401-402):	99,268	0	99,268	
Depreciation Expense (403):				
Derived	12,327	0	12,327	3
Total (Acct. 403):	12,327	0	12,327	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	23,771	0	23,771	5
Total (Acct. 408):	23,771	0	23,771	
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:	7,181	0	7,181	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	1,957		1,957	11
Total (Acct. 419):	1,957	0	1,957	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
UNREGULATED SEWER LOSS	(33,334)		(33,334)	13
Total (Acct. 421):	(33,334)	0	(33,334)	
TOTAL OTHER INCOME:	(31,377)	0	(31,377)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(6,769)	0	(6,769)	14
NONE			0	15
Total (Acct. 425):	(6,769)	0	(6,769)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	20,217	20,217	16
NONE			0	17
Total (Acct. 426):	0	20,217	20,217	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,769)	20,217	13,448	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	16,328	0	16,328	18
Total (Acct. 427):	16,328	0	16,328	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF BOND PREMIUM	660		660	19
Total (Acct. 428):	660	0	660	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	2,792	0	2,792	21
Total (Acct. 430):	2,792	0	2,792	
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:	19,780	0	19,780	
NET INCOME:	(37,207)	(20,217)	(57,424)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(12,099)	2,299,598	2,287,499	24
Total (Acct. 216):	(12,099)	2,299,598	2,287,499	
Balance Transferred from Income (433):				
Derived	(37,207)	(20,217)	(57,424)	25
Total (Acct. 433):	(37,207)	(20,217)	(57,424)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(49,306)	2,279,381	2,230,075	

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	142,547	0	0	0	142,547	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	142,547	0	0	0	142,547	

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	0.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,518,082	1,514,889	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	366,319	334,187	2
Net Utility Plant	1,151,763	1,180,702	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,091,878	3,091,378	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,387,025	1,302,328	4
Net Nonutility Property	1,704,853	1,789,050	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	125,654	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	129,481		9
Total Other Property and Investments	1,834,334	1,914,704	
CURRENT AND ACCRUED ASSETS			
Cash (131)	74,845	126,712	10
Special Deposits (134)	0		11
Working Funds (135)	47,067		12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	44,150	32,685	15
Other Accounts Receivable (143)	24,561	33,292	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	6,264	4,777	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	196,887	197,466	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	495	1,155	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	495	1,155	
Total Assets and Other Debits	3,183,479	3,294,027	

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)	121,482	121,482	33
Appropriated Earned Surplus (215)	148,419	148,419	34
Unappropriated Earned Surplus (216)	2,230,075	2,287,499	35
Total Proprietary Capital	2,499,976	2,557,400	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	31,875	60,563	37
Other long-Term Debt (224)	462,034	480,129	38
Total Long-Term Debt	493,909	540,692	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,575	5,957	40
Payables to Municipality (233)	32,075	32,075	41
Customer Deposits (235)			42
Taxes Accrued (236)	22,423	22,580	43
Interest Accrued (237)	10,231	10,976	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	17,764	16,052	46
Total Current and Accrued Liabilities	88,068	87,640	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	101,526	108,295	49
Total Deferred Credits	101,526	108,295	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,183,479	3,294,027	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,514,889	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)	493,682	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,024,400	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	1,518,082	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)	109,746	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	256,573	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	366,319	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,151,763	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)	97,831				97,831	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,327				12,327	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	933				933	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	13,260	0	0	0	13,260	16
Debits during year						17
Book cost of plant retired	1,345				1,345	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,345	0	0	0	1,345	25
Balance end of year (111.1)	109,746	0	0	0	109,746	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)	236,356				236,356	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	20,217				20,217	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	20,217	0	0	0	20,217	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	256,573	0	0	0	256,573	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	3,091,378	500		3,091,878	1
Construction in progress	0			0	2
Total Nonutility Property (121)	3,091,378	500	0	3,091,878	
Less accum. prov. depr. & amort. (122)	1,302,328	84,697		1,387,025	3
Net Nonutility Property	1,789,050	(84,197)	0	1,704,853	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	6,139	4,677
Sewer utility (154)	125	100
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	6,264	4,777

**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)				
Unamortized Debt Discount	660	428	495	1
Total			495	
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	121,482	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>121,482</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)					
1999 GENERAL OBLIGATION BONDS	10/01/1999	10/01/2009	5.24%	31,875	1
Total for Account 223				31,875	
Other Long-Term Debt (224)					
STATE TRUST FUND LOANS	12/13/2005	03/15/2025	5.00%	113,413	2
CLEAN WATER LOAN FUND	05/09/2007	05/01/2027	2.48%	272,717	3
STATE TRUST FUND LOANS	10/24/2005	03/15/2025	5.00%	75,904	4
Total for Account 224				462,034	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,580	1
Accruals:		
Charged water department expense	23,772	2
Charged electric department expense		3
Charged sewer department expense	265	4
Other (explain):		
NONE		5
Total Accruals and other credits	24,037	
Taxes paid during year:		
County, state and local taxes	22,580	6
Social Security taxes	1,494	7
PSC Remainder Assessment	120	8
Other (explain):		
NONE		9
Total payments and other debits	24,194	
Balance end of year	22,423	

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
1999 GENERAL OBLIGATION BONDS	792	2,792	3,165	419	3
Subtotal	792	2,792	3,165	419	
Other long-Term Debt (224)					
NOTE PAYABLE	7,845	3,826	8,645	3,026	4
STATE TRUST FUND LOAN	0	5,716	1,195	4,521	5
CLEAN WATER LOAN FUND	2,339	6,786	6,860	2,265	6
Subtotal	10,184	16,328	16,700	9,812	
Notes Payable (231)					
SHORT TERM NOTE DUE CITIZENS BANK	0			0	7
Subtotal	0	0	0	0	
Total	10,976	19,120	19,865	10,231	

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):		
REPLACEMENT FUNDS	129,481	5
Total (Acct. 128):	129,481	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	32,875	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
SPECIAL ASSESSMENTS	11,275	11
Total (Acct. 142):	44,150	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	24,561	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	24,561	
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	32,075	22
Total (Acct. 233):	32,075	
Other Deferred Credits (253):		
Regulatory Liability	101,526	23
NONE		24
Total (Acct. 253):	101,526	

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)	492,085	0	0	0	492,085	1
Materials and Supplies	5,408	0	0	0	5,408	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	103,788	0	0	0	103,788	4
Customer Advances for Construction					0	5
Regulatory Liability	104,910	0	0	0	104,910	6
NONE					0	7
Average Net Rate Base	288,795	0	0	0	288,795	
Net Operating Income	7,181	0	0	0	7,181	8
Net Operating Income as a percent of						
Average Net Rate Base	2.49%	N/A	N/A	N/A	2.49%	

**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	108,295	0	0	0	108,295	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,769	0	0	0	6,769	3
Other (specify):						
NONE					0	4
Balance End of Year	101,526	0	0	0	101,526	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	140,333	132,628	1
Total Sales of Water	140,333	132,628	
Other Operating Revenues			
Forfeited Discounts (470)	1,331	542	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	883	860	5
Total Other Operating Revenues	2,214	1,402	
Total Operating Revenues	142,547	134,030	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	78,108	45,322	6
General Operating Expenses (680-691)	21,160	19,591	7
Total Operation and Maintenance Expenses	99,268	64,913	
Other Operating Expenses			
Depreciation Expense (403)	12,327	12,005	8
Amortization Expense (404-407)			9
Taxes (408)	23,771	23,971	10
Total Other Operating Expenses	36,098	35,976	
Total Operating Expenses	135,366	100,889	
NET OPERATING INCOME	7,181	33,141	

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)	203	10,801	27,778	5
Commercial (461.2)	35	3,217	5,511	6
Industrial (461.3)	3	88,044	66,320	7
Public Authority (461.4)	9	4,381	3,273	8
Total Metered Sales to General Customers (461)	250	106,443	102,882	
Private Fire Protection Service (462)	1		720	9
Public Fire Protection Service (463)	250		36,731	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	501	106,443	140,333	

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)	36,731	3
NONE		4
Total Public Fire Protection Service (463)	36,731	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,331	6
Other (specify):		
Total Forfeited Discounts (470)	1,331	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	883	10
Other (specify):		
Total Other Water Revenues (474)	883	

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)	15,203	14,311	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	25,966	22,379	3
Chemicals (630)		0	4
Supplies and Expenses (640)	926	706	5
Repairs of Water Plant (650)	34,542	6,879	6
Transportation Expenses (660)	1,471	1,047	7
Total Plant Operation and Maintenance Expenses	78,108	45,322	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	6,643	6,336	8
Office Supplies and Expenses (681)	222	412	9
Outside Services Employed (682)	2,318	1,982	10
Insurance Expense (684)	759	799	11
Employees Pensions and Benefits (686)	7,177	7,177	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	4,041	2,885	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	21,160	19,591	
Total Operation and Maintenance Expenses	99,268	64,913	

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 650 Repairs of Water Plant - During 2008, additional expenses were incurred for the routine maintenance, inspection and reinstallation of the well pumps. Also included were televising and electric motor repair and pump replacement parts related to this.

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	CALCULATED	22,420	22,579	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATED	265	273	2
Net property tax equivalent		22,155	22,306	
Social Security	BASED ON WAGES PAID	1,496	1,519	3
PSC Remainder Assessment	INVOICE RECEIVED FROM PSC	120	146	4
Other (specify): NONE			0	5
Total tax expense		23,771	23,971	

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		0.170175				3
County tax rate	mills		4.711755				4
Local tax rate	mills		5.472323				5
School tax rate	mills		9.212462				6
Voc. school tax rate	mills		1.484494				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.051209				10
Less: state credit	mills		1.788600				11
Net tax rate	mills		19.262609				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.472323				14
Combined School Tax Rate	mills		10.696956				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.169279				17
Total Tax Rate	mills		21.051209				18
Ratio of Local and School Tax to Total	dec.		0.768093				19
Total tax net of state credit	mills		19.262609				20
Net Local and School Tax Rate	mills		14.795468				21
Utility Plant, Jan. 1	\$	1,514,889	1,514,889				22
Materials & Supplies	\$	4,677	4,677				23
Subtotal	\$	1,519,566	1,519,566				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,519,566	1,519,566				26
Assessment Ratio	dec.		0.997200				27
Assessed Value	\$	1,515,311	1,515,311				28
Net Local & School Rate	mills		14.795468				29
Tax Equiv. Computed for Current Year	\$	22,420	22,420				30
Tax Equivalent per 1994 PSC Report	\$	6,205					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	22,420					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)	364				364	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)	48,691				48,691	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	49,055	0	0	0	49,055	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	124,913				124,913	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	19,485				19,485	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	144,398	0	0	0	144,398	
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)	12,447				12,447	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	12,447	0	0	0	12,447	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	100				100	22
Structures and Improvements (341)	4,430				4,430	23
Distribution Reservoirs and Standpipes (342)	27,234				27,234	24
Transmission and Distribution Mains (343)	108,055				108,055	25
Services (345)	35,305				35,305	26
Meters (346)	35,984	4,038	1,345		38,677	27
Hydrants (348)	46,664				46,664	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	257,772	4,038	1,345	0	260,465	
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)	1,445				1,445	33
Transportation Equipment (392)	6,232				6,232	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)	19,140	500			19,640	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	26,817	500	0	0	27,317	
Total utility plant in service directly assignable	490,489	4,538	1,345	0	493,682	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	490,489	4,538	1,345	0	493,682	

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)	109,026				109,026	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	109,026	0	0	0	109,026	
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)	77,980				77,980	23
Distribution Reservoirs and Standpipes (342)	479,445				479,445	24
Transmission and Distribution Mains (343)	306,639				306,639	25
Services (345)	32,274				32,274	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)	19,036				19,036	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	915,374	0	0	0	915,374	
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	1,024,400	0	0	0	1,024,400	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,024,400	0	0	0	1,024,400	

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			8,179	8,179	1
February			8,210	8,210	2
March			8,443	8,443	3
April			8,728	8,728	4
May			9,749	9,749	5
June			9,369	9,369	6
July			9,532	9,532	7
August			9,263	9,263	8
September			9,476	9,476	9
October			8,933	8,933	10
November			8,521	8,521	11
December			8,649	8,649	12
Total annual pumpage	0	0	107,052	107,052	

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):	107,052	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	107,052	3
Less: Gallons (000's) sold:	106,443	4
Gallons (000's) entering distribution system but not sold:	609	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	601	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	601	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		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:	8	17
Subtotal of Estimated Losses:	8	18
Percentage of water entering distribution system sold:	99%	19
Percentage of unaccounted for water:	0%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	465	22
Date of maximum: 09/03/2008		23
Cause of maximum: Use by Saputo Cheese		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	122	25
Date of minimum: 12/31/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	206,978	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:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,900	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)	
117 E MAIN STREET	#1	498	5	705,000	Yes	1
438 HARLEY STREET	#2	500	6	792,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	LENA	LENA		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	GOULD		5
Year Installed	2004	1994		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	600	630		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC		9 10
Year Installed	2004	1997		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	75		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 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1998		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	163		6
Total capacity in gallons (actual)	300,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
A	D	4.000	400				400	1
A	D	6.000	13,477				13,477	2
P	D	6.000	1,883				1,883	3
A	D	8.000	2,680				2,680	4
P	D	8.000	1,954				1,954	5
P	D	10.000	4,341				4,341	6
P	D	12.000	78				78	7
Total Within Municipality			24,813	0	0	0	24,813	
P	D	8.000	155				155	8
Total Outside of Municipality			155	0	0	0	155	
Total Utility			24,968	0	0	0	24,968	

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)	
P	0.750	260				260	46	1
M	1.000	5				5		2
M	1.500	3				3		3
P	1.500	1				1		4
M	2.000	10				10		5
M	4.000	3				3	2	6
A	6.000	1				1		7
Total Utility		283	0	0	0	283	48	

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	258	11	11		258	22	1
1.000	4				4	4	2
1.500	5				5	5	3
2.000	5	1	1		5	5	4
3.000	2				2	2	5
4.000	2				2	2	6
Total:	276	12	12	0	276	40	

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	214	34	2	4	0	4	258	1
1.000	0	2	2	0	0	0	4	2
1.500	2	3	0	0	0	0	5	3
2.000	0	0	0	5	0	0	5	4
3.000	0	0	1	1	0	0	2	5
4.000	0	0	2	0	0	0	2	6
Total:	216	39	7	10	0	4	276	

METERS

Meters (Page W-21)

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

The Utility replaces 1" and smaller meters once in every twenty year period. Meters are also replaced if a malfunction is detected.

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 - station meters are tested at least once every two years.

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	43				43	2
Total Fire Hydrants	43	0	0	0	43	
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:	43
Number of distribution system valves end of year:	90
Number of distribution valves operated during year:	61