



3014 (02-05-09)

ANNUAL REPORT

OF

Name: RICHLAND CENTER WATER UTILITY

Principal Office: 450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

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: RICHLAND CENTER WATER UTILITY

Utility Address: 450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

When was utility organized? 6/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE LEONARD

Title: OFFICE MANAGER

Office Address:

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 647 - 2830

Email Address: jleonard@wppsys.org

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

Name: LEE BENEDICT

Title: ACCOUNTANT

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

TEN TERRACE CT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number:

Email Address: lbenedict@virchowkrause.com

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

Name: STEVE COMPTON

Title: CITY ADMINISTRATOR-UTILITY MANAGER

Office Address:

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 841 - 2830

Email Address:

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

NO

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

Name:

Title:

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

TEN TERRACE CT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: () -

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MS JANICE LEONARD

Title: OFFICE MANAGER

Office Address:

450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 647 - 2830

Email Address: jleonard@wppisys.org

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- RICHARD BEGGS
- STEVE DEETS
- JIM HEIAR
- RODNEY PERRY, PRESIDENT
- SCOTT SAWLE
- DAVID SIEFKES
- FRANK WARNICK

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: VIRCHOW KRAUSE AND CO, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Contact Person:

Title:

Telephone: (608) 249 - 6622 EXT

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates: 1/1/2008 12/31/2008

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

n/a

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,017,225	1,001,604	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	412,335	428,901	2
Depreciation Expense (403)	131,977	134,158	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	127,710	124,503	5
Total Operating Expenses	672,022	687,562	
Net Operating Income	345,203	314,042	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	345,203	314,042	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,613	1,119	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	67,381	111,069	10
Miscellaneous Nonoperating Income (421)	0	99,239	11
Total Other Income	68,994	211,427	
Total Income	414,197	525,469	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(20,106)	(20,106)	12
Other Income Deductions (426)	36,149	35,463	13
Total Miscellaneous Income Deductions	16,043	15,357	
Income Before Interest Charges	398,154	510,112	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	398,154	510,112	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,550,156	5,040,044	20
Balance Transferred from Income (433)	398,154	510,112	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,948,310	5,550,156	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,017,225	0	1,017,225	1
Total (Acct. 400):	1,017,225	0	1,017,225	
Operation and Maintenance Expense (401-402):				
Derived	412,335	0	412,335	2
Total (Acct. 401-402):	412,335	0	412,335	
Depreciation Expense (403):				
Derived	131,977	0	131,977	3
Total (Acct. 403):	131,977	0	131,977	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	127,710	0	127,710	5
Total (Acct. 408):	127,710	0	127,710	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	345,203	0	345,203	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,613	0	1,613	8
Total (Acct. 415-416):	1,613	0	1,613	
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 ON INVESTMENTS	67,381		67,381	11
Total (Acct. 419):	67,381	0	67,381	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	68,994	0	68,994	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(20,106)	0	(20,106)	14
NONE			0	15
Total (Acct. 425):	(20,106)	0	(20,106)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	36,149	36,149	16
NONE			0	17
Total (Acct. 426):	0	36,149	36,149	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(20,106)	36,149	16,043	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	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:	0	0	0	
NET INCOME:	434,303	(36,149)	398,154	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,275,187	1,274,969	5,550,156	24
Total (Acct. 216):	4,275,187	1,274,969	5,550,156	
Balance Transferred from Income (433):				
Derived	434,303	(36,149)	398,154	25
Total (Acct. 433):	434,303	(36,149)	398,154	
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 Income from Nonutility Operations, Account 417.

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):	4,709,490	1,238,820	5,948,310	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,613				1,613	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	1,613	0	0	0	1,613	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,017,225	0	0	0	1,017,225	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	406				406	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,016,819	0	0	0	1,016,819	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	136,024	0	136,024	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	136,024	0	136,024	

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	3.8	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)	7,336,490	6,757,329	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,999,379	1,844,124	2
Net Utility Plant	5,337,111	4,913,205	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	439,766	429,755	6
Sinking Funds (125)	67,977	53,283	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	507,743	483,038	
CURRENT AND ACCRUED ASSETS			
Cash (131)	73,799	186,458	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	1,480,718	1,770,042	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	103,319	94,630	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	21,028	39,398	18
Plant Materials and Operating Supplies (154)	65,483	56,037	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	4,496	23
Interest and Dividends Receivable (171)	2,770		24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,747,117	2,151,061	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	375,677	33,026	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	375,677	33,026	
Total Assets and Other Debits	7,967,648	7,580,330	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,504,850	1,504,850	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	5,948,310	5,550,156	35
Total Proprietary Capital	7,453,160	7,055,006	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	90,348	91,483	40
Payables to Municipality (233)	33,481	30,518	41
Customer Deposits (235)			42
Taxes Accrued (236)	28,197	26,493	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	60,871	55,133	46
Total Current and Accrued Liabilities	212,897	203,627	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	301,591	321,697	49
Total Deferred Credits	301,591	321,697	
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	7,967,648	7,580,330	

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	6,757,329	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)	5,001,801	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,835,948	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	498,741				8
Total Utility Plant	7,336,490	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)	1,400,293	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	599,086	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,999,379	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	5,337,111	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)	1,281,187				1,281,187	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	131,977				131,977	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,198				8,198	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	140,175	0	0	0	140,175	16
Debits during year						17
Book cost of plant retired	21,020				21,020	18
Cost of removal					0	19
Other debits (specify):						20
PRIOR YEAR TRUE UP	49				49	21
					0	22
					0	23
					0	24
Total debits	21,069	0	0	0	21,069	25
Balance end of year (111.1)	1,400,293	0	0	0	1,400,293	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)	562,937				562,937	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	36,149				36,149	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	36,149	0	0	0	36,149	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)	599,086	0	0	0	599,086	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	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)	65,483	56,037
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	65,483	56,037

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,504,850	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,504,850</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)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

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	26,493	1
Accruals:		
Charged water department expense	127,710	2
Charged electric department expense		3
Charged sewer department expense	2,480	4
Other (explain):		
NONE		5
Total Accruals and other credits	130,190	
Taxes paid during year:		
County, state and local taxes	111,738	6
Social Security taxes	10,581	7
PSC Remainder Assessment	937	8
Other (explain):		
FICA TAXES	5,230	9
Total payments and other debits	128,486	
Balance end of year	28,197	

INTEREST ACCRUED (ACCT. 237)

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

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

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
MISCELLANEOUS RECIEVABLE FROM TIF	450	2
ADVANCE TO TIF DISTRICTS	439,316	3
Total (Acct. 124):	439,766	
Sinking Funds (125):		
EQUIPMENT REPLACEMENT FUNDS	67,977	4
Total (Acct. 125):	67,977	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	103,319	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	103,319	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER FOR JOINT METERING ALLOCATION	19,025	16
UTILITY BILLS DUE FROM CITY	2,003	17
Total (Acct. 145):	21,028	

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)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION	375,677	20
Total (Acct. 183):	375,677	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO SEWER UTILITY FOR ALLOCATIONS OF SHARED COSTS	24,221	24
DUE TO ELECTRIC UTILITY FOR ALLOCATIONS OF SHARED COSTS	9,260	25
Total (Acct. 233):	33,481	
Other Deferred Credits (253):		
Regulatory Liability	301,591	26
NONE		27
Total (Acct. 253):	301,591	

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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Payables to Municipality (233) - Done

Recievables from Municipality (145) - 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)	4,914,512	0	0	0	4,914,512	1
Materials and Supplies	60,760	0	0	0	60,760	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,340,740	0	0	0	1,340,740	4
Customer Advances for Construction					0	5
Regulatory Liability	311,644	0	0	0	311,644	6
NONE					0	7
Average Net Rate Base	3,322,888	0	0	0	3,322,888	
Net Operating Income	345,203	0	0	0	345,203	8
Net Operating Income as a percent of						
Average Net Rate Base	10.39%	N/A	N/A	N/A	10.39%	

**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	321,697	0	0	0	321,697	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	20,106	0	0	0	20,106	3
Other (specify):						
NONE					0	4
Balance End of Year	301,591	0	0	0	301,591	

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)	1,005,617	990,556	1
Total Sales of Water	1,005,617	990,556	
Other Operating Revenues			
Forfeited Discounts (470)	2,123	1,799	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	9,485	9,249	5
Total Other Operating Revenues	11,608	11,048	
Total Operating Revenues	1,017,225	1,001,604	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	946	6
Pumping Expenses (620-625)	78,566	73,825	7
Water Treatment Expenses (630-635)	16,896	11,977	8
Transmission and Distribution Expenses (640-655)	169,608	200,455	9
Customer Accounts Expenses (901-906)	36,148	39,004	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	111,117	102,694	12
Total Operation and Maintenance Expenses	412,335	428,901	
Other Operating Expenses			
Depreciation Expense (403)	131,977	134,158	13
Amortization Expense (404-407)		0	14
Taxes (408)	127,710	124,503	15
Total Other Operating Expenses	259,687	258,661	
Total Operating Expenses	672,022	687,562	
NET OPERATING INCOME	345,203	314,042	

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)	0	0		1
Commercial (460.2)	0	0		2
Industrial (460.3)	0	0		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)	1,774	80,763	305,131	5
Commercial (461.2)	286	44,192	116,667	6
Industrial (461.3)	20	225,417	253,793	7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	2,080	350,372	675,591	
Private Fire Protection Service (462)	20		17,834	9
Public Fire Protection Service (463)	2,096		271,618	10
Other Water Sales (465)	17	29,379	40,574	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,213	379,751	1,005,617	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	271,618	3
NONE		4
Total Public Fire Protection Service (463)	271,618	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,123	6
Other (specify):		
Total Forfeited Discounts (470)	2,123	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	900	9
Return on net investment in meters charged to sewer department	8,585	10
Other (specify):		
Total Other Water Revenues (474)	9,485	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Water Revenues (474) - Done

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	0	946	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	946	
PUMPING EXPENSES			
Operation Labor (620)	2,984	2,855	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	60,115	52,559	7
Operation Supplies and Expenses (623)	8,406	7,991	8
Maintenance of Pumping Plant (625)	7,061	10,420	9
Total Pumping Expenses	78,566	73,825	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,102	2,909	10
Chemicals (631)	13,794	9,068	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	16,896	11,977	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	51,608	62,037	14
Operation Supplies and Expenses (641)	10,739	8,477	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,252	10,013	16
Maintenance of Mains (651)	32,180	55,585	17
Maintenance of Services (652)	12,356	39,568	18
Maintenance of Meters (653)	22,712	5,976	19
Maintenance of Hydrants (654)	26,761	18,799	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	169,608	200,455	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,016	5,119	22
Accounting and Collecting Labor (902)	27,963	28,051	23
Supplies and Expenses (903)	3,763	5,834	24
Uncollectible Accounts (904)	406	0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0		26
Total Customer Accounts Expenses	36,148	39,004	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	0	716	28
Office Supplies and Expenses (921)	8,137	5,880	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	12,661	13,550	31
Property Insurance (924)	3,000	3,000	32
Injuries and Damages (925)	18,305	7,839	33
Employee Pensions and Benefits (926)	53,181	52,988	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	4,292	7,207	36
Transportation Expenses (933)	10,166	11,125	37
Maintenance of General Plant (935)	1,375	389	38
Total Administrative and General Expenses	111,117	102,694	
Total Operation and Maintenance Expenses	412,335	428,901	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The total is greater than 12 cents which was due to the low number of kWh used for pumping in 2008.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Maintenance of Hydrants (654) - Significant increase in account is due to payroll expenses, being charged to maintenance of hydrants for utility employee's painting of 360 hydrants around the community.

Maintenance of Meters (653) - Significant increase in account is due to payroll expenses, being charged to maintenance of meter for two utility employee's installing new drive-by meter reader system.

Maintenance of Services (652) - Decrease in account is due to work contracted out. Therefore, less payroll expenses hitting maintenance of services account.

Maintenance of Mains (651) - Decrease in account is due to work contracted out. Therefore, less payroll expenses hitting this maintenance account.

Injuries and Damages (925) - Increase in account due to reversal of prepaid insurance.

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		113,790	111,911	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,480	2,508	2
Net property tax equivalent		111,310	109,403	
Social Security		10,233	10,055	3
PSC Remainder Assessment		937	1,127	4
Other (specify): FICA ON BENEFITS		5,230	3,918	5
Total tax expense		127,710	124,503	

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			Richland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167240				3
County tax rate	mills		5.823770				4
Local tax rate	mills		6.083512				5
School tax rate	mills		9.759389				6
Voc. school tax rate	mills		1.864696				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.698607				10
Less: state credit	mills		1.568513				11
Net tax rate	mills		22.130094				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.083512				14
Combined School Tax Rate	mills		11.624085				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.707597				17
Total Tax Rate	mills		23.698607				18
Ratio of Local and School Tax to Total	dec.		0.747200				19
Total tax net of state credit	mills		22.130094				20
Net Local and School Tax Rate	mills		16.535604				21
Utility Plant, Jan. 1	\$	6,757,329	6,757,329				22
Materials & Supplies	\$	56,037	56,037				23
Subtotal	\$	6,813,366	6,813,366				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,813,366	6,813,366				26
Assessment Ratio	dec.		1.010000				27
Assessed Value	\$	6,881,500	6,881,500				28
Net Local & School Rate	mills		16.535604				29
Tax Equiv. Computed for Current Year	\$	113,790	113,790				30
Tax Equivalent per 1994 PSC Report	\$	82,240					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	113,790					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)	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)	194,726				194,726	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	194,726	0	0	0	194,726	
PUMPING PLANT						
Land and Land Rights (320)	1,670	1			1,671	11
Structures and Improvements (321)	188,913				188,913	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	243,084				243,084	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,698	12,919			21,617	16
Total Pumping Plant	442,365	12,920	0	0	455,285	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	6,896				6,896	18
Sand or Other Media Filtration Equipment (332)	3,481				3,481	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	10,377	0	0	0	10,377	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	5,301				5,301	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	196,442				196,442	24
Transmission and Distribution Mains (343)	2,232,886	113,111	4,838		2,341,159	25
Services (345)	367,349	32,192	954		398,587	26
Meters (346)	296,991	2,233	15,228		283,996	27
Hydrants (348)	294,853	16,881			311,734	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)	1,030				1,030	29
Total Transmission and Distribution Plant	3,394,852	164,417	21,020	0	3,538,249	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	461,634				461,634	31
Office Furniture and Equipment (391)	14,337	4,060			18,397	32
Computer Equipment (391.1)	27,291				27,291	33
Transportation Equipment (392)	109,101				109,101	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	46,402	5,000			51,402	36
Laboratory Equipment (395)	8,505				8,505	37
Power Operated Equipment (396)	77,132	9,200			86,332	38
Communication Equipment (397)	17,100				17,100	39
SCADA Equipment (397.1)	23,402				23,402	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	784,904	18,260	0	0	803,164	
Total utility plant in service directly assignable	4,827,224	195,597	21,020	0	5,001,801	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,827,224	195,597	21,020	0	5,001,801	

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)	128,741				128,741	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	128,741	0	0	0	128,741	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	221,444				221,444	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	70,687				70,687	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	292,131	0	0	0	292,131	
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)	1,114,810				1,114,810	25
Services (345)	160,251				160,251	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)	140,015				140,015	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,415,076	0	0	0	1,415,076	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,835,948	0	0	0	1,835,948	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,835,948	0	0	0	1,835,948	

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			32,137	32,137	1
February			30,563	30,563	2
March			32,269	32,269	3
April			33,318	33,318	4
May			32,911	32,911	5
June			40,069	40,069	6
July			36,089	36,089	7
August			36,042	36,042	8
September			37,996	37,996	9
October			36,228	36,228	10
November			39,036	39,036	11
December			31,478	31,478	12
Total annual pumpage	0	0	418,136	418,136	

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):	418,136	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	418,136	3
Less: Gallons (000's) sold:	379,751	4
Gallons (000's) entering distribution system but not sold:	38,385	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		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:	12,227	10
Subtotal Estimated Usage:	12,227	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:	26,158	17
Subtotal of Estimated Losses:	26,158	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	6%	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.)	2,340	22
Date of maximum: 05/14/2008		23
Cause of maximum: Flushing.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	587	25
Date of minimum: 12/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	276,765	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	8	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	5,167	35
Outside municipality?	6	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)	
191 N JEFFERSON	KY554	400	18	479,520	Yes	1
26500 PLEASANT VALLEY DRIVE	HN581	510	18	1,587,600	Yes	2
47 EAST ROBB ROAD	EK382	406	19	1,606,800	Yes	3

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-BOOSTER STATION	2 BOOSTER STATION	3 BOOSTER STATION	1
Location	761 N CEDAR STREET	761 N CEDAR STREET	761 N CEDAR STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	DEMING	DEMING	DEMING	5
Year Installed	2006	2006	2006	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	100	100	100	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	2006	2006	2006	10
Type	OTHER	OTHER	OTHER	11
Horsepower	15	15	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6	7	15
Location	191 N JEFFERSON	47 EAST ROBB ROAD	26500 PLEASANT VALLEY DRIVE	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	BYRON JACKSON	FAIRBANKS	FAIRBANKS	19
Year Installed	1983	1992	2000	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	500	1,000	1,000	22
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	US MOTOR	23
Year Installed	1993	1992	2000	24
Type	OTHER	OTHER	OTHER	25
Horsepower	50	100	100	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	EAST RESERVOIR	WEST RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1957	1978	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	190	190	6
Total capacity in gallons (actual)	500,000	500,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	3.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	Y	Y	15
Footnotes			16

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)		
M	D	2.000	1,027				1,027	1
A	D	4.000	407		407		0	2
M	D	4.000	35,179		837		34,342	3
P	D	4.000	42				42	4
M	D	6.000	62,133		1,544		60,589	5
M	D	8.000	26,458	1,140			27,598	6
P	D	8.000	1,044	1,313			2,357	7
M	D	10.000	30,343				30,343	8
M	D	12.000	19,051				19,051	9
M	D	14.000	9,211				9,211	10
Total Within Municipality			184,895	2,453	2,788	0	184,560	
M	S	14.000	4,000				4,000	11
Total Outside of Municipality			4,000	0	0	0	4,000	
Total Utility			188,895	2,453	2,788	0	188,560	

WATER MAINS

Water Mains (Page W-19)

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

All additions are utility financed.

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	1,304	1	24		1,281		1
L	0.750	290	0	3		287		2
M	1.000	413	26	0		439		3
M	1.250	26		1		25		4
M	1.500	65		0		65		5
M	2.000	45		1		44		6
M	3.000	7				7		7
P	4.000	1				1		8
M	4.000	23				23		9
M	6.000	18				18		10
M	8.000	14				14		11
M	12.000	1				1		12
Total Utility		2,207	27	29	0	2,205	0	

WATER SERVICES

Water Services (Page W-20)

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

There was no utility-owned service not in use in 2008.

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	2,319	150	321	0	2,148	340	1
0.750	64	0	2	0	62	9	2
1.000	76	4	2		78	19	3
1.500	33				33	7	4
2.000	56	1	0	0	57	5	5
3.000	15	0	0	0	15	5	6
4.000	8				8	2	7
6.000	2				2	2	8
Total:	2,573	155	325	0	2,403	389	

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	1,741	159	0	0	11	237	2,148	1
0.750	23	31	0	0	0	8	62	2
1.000	9	51	1	1	4	12	78	3
1.500	1	19	4	1	2	6	33	4
2.000	0	24	7	12	5	9	57	5
3.000	0	1	2	1	5	6	15	6
4.000	0	1	4	1	0	2	8	7
6.000	0	0	2	0	0	0	2	8
Total:	1,774	286	20	16	27	280	2,403	

METERS

Meters (Page W-21)

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	0	0	0	1
Within Municipality	339	3	0	0	342	2
Total Fire Hydrants	339	3	0	0	342	
Flushing Hydrants						
	3	0	0	0	3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	345
Number of distribution system valves end of year:	735
Number of distribution valves operated during year:	367