



3015 (02-05-09)

**ANNUAL REPORT**

OF

Name: VILLAGE OF OAKFIELD MUNICIPAL WATER UTILITY

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Principal Office: 341 NORTH MAIN STREET  
P.O. BOX 98  
OAKFIELD, WI 53065

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For the Year Ended: DECEMBER 31, 2008

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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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## SIGNATURE PAGE

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I ELEANOR FENDLEY of  
(Person responsible for accounts)

VILLAGE OF OAKFIELD MUNICIPAL WATER 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)      03/31/2009  
(Date)

CLERK  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** VILLAGE OF OAKFIELD MUNICIPAL WATER UTILITY

**Utility Address:** 341 NORTH MAIN STREET  
P.O. BOX 98  
OAKFIELD, WI 53065

**When was utility organized?** 1/1/1931

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** ELEANOR FENDLEY

**Title:** CLERK

**Office Address:**

130 NORTH MAIN STREET  
P.O. BOX 98  
OAKFIELD, WI 53065

**Telephone:** (920) 583 - 4400

**Fax Number:** (920) 583 - 2544

**Email Address:** efendley@villageofoakfield.com

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

**Name:** DAVID HAMANN

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** CORSON, PETERSON & HAMANN S.C.

2203 S MEMORIAL PLACE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 225

**Fax Number:** (920) 457 - 8148

**Email Address:** dave@corsonpeterson.com

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

**Name:** TERRY DIETZEL

**Title:** PRESIDENT

**Office Address:**

130 N MAIN STREET  
OAKFIELD, WI 53065

**Telephone:** (920) 583 - 4400

**Fax Number:** (920) 583 - 2544

**Email Address:** tj.dietzel@charter.net

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

YES

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

**Name:** DAVID HAMANN

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** CORSON, PETERSON & HAMANN S.C.

2203 S MEMORIAL PLACE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 225

**Fax Number:** (920) 457 - 8148

**Email Address:** dave@corsonpeterson.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 10/3/2008

**Period covered by most recent audit:** 12/31/07

**Names and titles of utility management including manager or superintendent:**

**Name:** MR LARRY OTT

**Title:** WATER COMMISSIONER-INTERIM MGR

**Office Address:** VILLAGE OF OAKFIELD  
341 NORTH MAIN STREET  
P.O. BOX 98  
OAKFIELD, WI 53065

**Telephone:** (920) 979 - 0656

**Fax Number:** (920) 583 - 2544

**Email Address:**

**Name of utility commission/committee:** UTILITY COMMITTEE

**Names of members of utility commission/committee:**

- MR JASON BOVEE, RESIDENT
- MR DAVID CLARK, RESIDENT
- MR DAROLD COLLIEN, TRUSTEE
- MR LARRY OTT, CO-CHAIRPERSON
- MR DANIEL REDMAN, CO-CHAIRPERSON
- MR NEIL STOPPLEWORTH, RESIDENT
- MR MARK WHYMS, RESIDENT

**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)?** YES

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

**Firm Name:** MIDWEST CONTRACT OPERATIONS, INC.  
1445 MCMAHON DRIVE  
P.O. BOX 1025  
NEENAH, WI 54957-1025

**Contact Person:** RANDY MUCH

**Title:** PRESIDENT

**Telephone:** (920) 751 - 4760

**Fax Number:** (920) 751 - 4767

**Email Address:** randy@nmwscwwtp.com

**Contract/Agreement beginning-ending dates:** 6/1/2008 5/31/2009

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

Operates the wastewater and water systems including the system operations, maintenance and management and also presents monthly reports to Oakfield regularly. Oakfield is responsible for decisions regarding policy-making and governmental functions.

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	244,924	220,545	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	176,310	100,112	2
Depreciation Expense (403)	90,119	89,677	3
Amortization Expense (404-407)	2,523	7,663	4
Taxes (408)	1,029	1,049	5
<b>Total Operating Expenses</b>	<b>269,981</b>	<b>198,501</b>	
<b>Net Operating Income</b>	<b>(25,057)</b>	<b>22,044</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(25,057)</b>	<b>22,044</b>	
<b>OTHER INCOME</b>			
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)	351	152	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>351</b>	<b>152</b>	
<b>Total Income</b>	<b>(24,706)</b>	<b>22,196</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(973)	(973)	12
Other Income Deductions (426)	5,249	5,249	13
<b>Total Miscellaneous Income Deductions</b>	<b>4,276</b>	<b>4,276</b>	
<b>Income Before Interest Charges</b>	<b>(28,982)</b>	<b>17,920</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	50,345	51,146	14
Amortization of Debt Discount and Expense (428)	1,231	1,231	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
<b>Total Interest Charges</b>	<b>51,576</b>	<b>52,377</b>	
<b>Net Income</b>	<b>(80,558)</b>	<b>(34,457)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(26,010)	8,447	20
Balance Transferred from Income (433)	(80,558)	(34,457)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	2,233	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(108,801)</b>	<b>(26,010)</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	244,924	0	244,924	1
<b>Total (Acct. 400):</b>	<b>244,924</b>	<b>0</b>	<b>244,924</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	176,310	0	176,310	2
<b>Total (Acct. 401-402):</b>	<b>176,310</b>	<b>0</b>	<b>176,310</b>	
<b>Depreciation Expense (403):</b>				
Derived	90,119	0	90,119	3
<b>Total (Acct. 403):</b>	<b>90,119</b>	<b>0</b>	<b>90,119</b>	
<b>Amortization Expense (404-407):</b>				
Derived	2,523	0	2,523	4
<b>Total (Acct. 404-407):</b>	<b>2,523</b>	<b>0</b>	<b>2,523</b>	
<b>Taxes (408):</b>				
Derived	1,029	0	1,029	5
<b>Total (Acct. 408):</b>	<b>1,029</b>	<b>0</b>	<b>1,029</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(25,057)</b>	<b>0</b>	<b>(25,057)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST BEARING ACCOUNTS	351		351	11
<b>Total (Acct. 419):</b>	<b>351</b>	<b>0</b>	<b>351</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>351</b>	<b>0</b>	<b>351</b>	

## 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)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(973)	0	(973)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(973)</b>	<b>0</b>	<b>(973)</b>	
<b>Other Income Deductions (426):</b>				
NONE			0	16
Depreciation Expense on Contributed Plant - Water	0	5,249	5,249	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>5,249</b>	<b>5,249</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(973)</b>	<b>5,249</b>	<b>4,276</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	50,345	0	50,345	18
<b>Total (Acct. 427):</b>	<b>50,345</b>	<b>0</b>	<b>50,345</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
BOND COSTS	1,231		1,231	19
<b>Total (Acct. 428):</b>	<b>1,231</b>	<b>0</b>	<b>1,231</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>51,576</b>	<b>0</b>	<b>51,576</b>	
<b>NET INCOME:</b>	<b>(75,309)</b>	<b>(5,249)</b>	<b>(80,558)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	(291,919)	265,909	(26,010)	24
<b>Total (Acct. 216):</b>	<b>(291,919)</b>	<b>265,909</b>	<b>(26,010)</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	(75,309)	(5,249)	(80,558)	25
<b>Total (Acct. 433):</b>	<b>(75,309)</b>	<b>(5,249)</b>	<b>(80,558)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
PRIOR PERIOD ADJUSTMENT	2,233		2,233	* 27
<b>Total (Acct. 435)--Debit:</b>	<b>2,233</b>	<b>0</b>	<b>2,233</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(369,461)</b>	<b>260,660</b>	<b>(108,801)</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.**

Prior Period Adjustment (435) - During 2008 it was discovered that a customer was overcharged for water services billed in 2008 and 2007. The amounts overcharged in 2008 and 2007 were \$6,144 and \$2,233 respectively. The overcharges were refunded on 02-05-09.

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**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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	244,924	0	0	0	<b>244,924</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>244,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>244,924</b>	

### 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	1.0	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	3,950,385	3,925,154	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	751,119	658,383	2
<b>Net Utility Plant</b>	<b>3,199,266</b>	<b>3,266,771</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	4,018	1,450	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	59,324	48,987	15
Other Accounts Receivable (143)	500	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	21,652	18
Plant Materials and Operating Supplies (154)	15,657	16,463	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)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
<b>Total Current and Accrued Assets</b>	<b>79,499</b>	<b>88,552</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	17,643	18,874	27
Extraordinary Property Losses (182)	2,523	5,045	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>20,166</b>	<b>23,919</b>	
<b>Total Assets and Other Debits</b>	<b>3,298,931</b>	<b>3,379,242</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,334,095	1,334,095	<b>33</b>
Appropriated Earned Surplus (215)			<b>34</b>
Unappropriated Earned Surplus (216)	(108,801)	(26,010)	<b>35</b>
<b>Total Proprietary Capital</b>	<b>1,225,294</b>	<b>1,308,085</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>36</b>
Advances from Municipality (223)	317,247	225,153	<b>37</b>
Other long-Term Debt (224)	1,619,649	1,649,511	<b>38</b>
<b>Total Long-Term Debt</b>	<b>1,936,896</b>	<b>1,874,664</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>39</b>
Accounts Payable (232)	4,151	3,395	<b>40</b>
Payables to Municipality (233)	98,268	168,332	<b>41</b>
Customer Deposits (235)			<b>42</b>
Taxes Accrued (236)	0	0	<b>43</b>
Interest Accrued (237)	11,353	9,201	<b>44</b>
Tax Collections Payable (241)			<b>45</b>
Miscellaneous Current and Accrued Liabilities (242)	8,377		<b>46</b>
<b>Total Current and Accrued Liabilities</b>	<b>122,149</b>	<b>180,928</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>47</b>
Customer Advances for Construction (252)			<b>48</b>
Other Deferred Credits (253)	14,592	15,565	<b>49</b>
<b>Total Deferred Credits</b>	<b>14,592</b>	<b>15,565</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>50</b>
Injuries and Damages Reserve (262)			<b>51</b>
Pensions and Benefits Reserve (263)			<b>52</b>
Miscellaneous Operating Reserves (265)			<b>53</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,298,931</b>	<b>3,379,242</b>	

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## BALANCE SHEET

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### Balance Sheet (Page F-07)

#### General footnotes

Miscellaneous Current and Accrued Liabilities (242) - During 2008 it was discovered that a customer was overcharged for water services billed in 2008 and 2007. The overcharges totalled \$8,377 and were refunded on 02-05-09.

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## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,925,154	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,642,360	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	308,025	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
<b>Total Utility Plant</b>	<b>3,950,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	703,753	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	47,366	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
<b>Total Accumulated Provision</b>	<b>751,119</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,199,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (111.1)</b>	616,266				<b>616,266</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	90,119				<b>90,119</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,618				<b>1,618</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>91,737</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,737</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	4,250				<b>4,250</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>4,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,250</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>703,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>703,753</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

The Village passed a resolution to bring the tax equivalent to zero effective 01/01/03. Therefore there will not be a value in the related taxes field for an amount charged to the sewer department for taxes.

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## 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)	
<b>Balance first of year (111.2)</b>	42,117				42,117	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	5,249				5,249	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
<b>Total credits</b>	5,249	0	0	0	5,249	16
<b>Debits during year</b>						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
<b>Total debits</b>	0	0	0	0	0	25
<b>Balance end of year (111.2)</b>	47,366	0	0	0	47,366	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	15,657	16,463
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
<b>Total Materials and Supplies</b>	15,657	16,463

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
SAFE DRINKING WATER LOAN	1,231	428	17,643	1
<b>Total</b>			<b>17,643</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

### 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	1,334,095	1
<b>Changes during year (explain):</b>		
<b>Balance end of year</b>	<b>1,334,095</b>	<b>2</b>

**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
<b>Total Bonds (Account 221):</b>				<b>0</b>	

## 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)	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM TIF 2	06/01/2000	12/31/2008	0.00%	49,500	1
ADVANCE FROM TIF 1	12/01/2001	12/31/2008	0.00%	87,970	2
ADVANCE FROM GENERAL FUND	01/01/2000	12/31/2008	0.00%	179,777	3
<b>Total for Account 223</b>				<b>317,247</b>	
<b>Other Long-Term Debt (224)</b>					
BANK OF OAKFIELD - WELL #2 REHAB	03/26/2008	03/26/2018	4.41%	80,000	4
BANK OF OAKFIELD - WELL #2	08/08/2005	09/15/2015	4.43%	177,555	5
SAFE DRINKING WATER LOAN	04/23/2003	05/01/2022	2.74%	1,331,909	6
BANK OF OAKFIELD	12/01/2001	12/01/2011	4.43%	30,185	7
<b>Total for Account 224</b>				<b>1,619,649</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		8
<b>Total for Account 231</b>				<b>0</b>	

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## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

#### General footnotes

Advances from the Village and Tif #1 and Tif #2 will be paid back when cash is available. The Village and Tif #1 and Tif #2 have chosen not to charge interest on these advances.

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### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,029	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>1,029</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	835	7
PSC Remainder Assessment	194	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>1,029</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

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## TAXES ACCRUED (ACCT. 236)

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### Taxes Accrued (Acct. 236) (Page F-19)

#### General footnotes

No taxes were charged to the sewer department because the board has elected to have the tax equivalent be zero.

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### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
BANK OF OAKFIELD	150	1,728	1,783	95	3
BANK OF OAKFIELD - WELL #2	2,593	8,570	8,722	2,441	4
BANK OF OAKFIELD - WELL #2 REHAB	0	2,712	0	2,712	5
SAFE DRINKING WATER LOAN	6,458	37,335	37,688	6,105	6
<b>Subtotal</b>	<b>9,201</b>	<b>50,345</b>	<b>48,193</b>	<b>11,353</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>9,201</b>	<b>50,345</b>	<b>48,193</b>	<b>11,353</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	59,324	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>59,324</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
WATER TOWER RENTAL (NOV & DEC)	500	14
<b>Total (Acct. 143):</b>	<b>500</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	

## 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)	
<b>Extraordinary Property Losses (182):</b>		
NONE	2,523	* 17
<b>Total (Acct. 182):</b>	<b>2,523</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PRINCIPAL & INTEREST PAYMENTS MADE BY VILLAGE ON WELL #2 LOAN	60,747	* 22
TEMPOARY LOAN - FROM SEWER UTILITY	25,000	* 23
WATER EXPENSES PAID BY TIF #1	9,995	* 24
EMPLOYEE BENEFITS PAID BY VILLAGE	2,526	* 25
<b>Total (Acct. 233):</b>	<b>98,268</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	14,592	26
NONE		27
<b>Total (Acct. 253):</b>	<b>14,592</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**Extraordinary Property Losses (Acct 182):** amortization requires PSC authorization. Provide date of authorization.

Approval of amortization of Well #3 abandonment costs was obtained from the PSC in a letter dated January 24, 2000. The amortization period is 10 years.

**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.**

Detail provided on page F-22.

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,629,744	0	0	0	3,629,744	1
Materials and Supplies	16,060	0	0	0	16,060	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	660,009	0	0	0	660,009	4
Customer Advances for Construction					0	5
Regulatory Liability	15,078	0	0	0	15,078	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,970,717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,970,717</b>	
Net Operating Income	(25,057)	0	0	0	(25,057)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-0.84%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.84%</b>	

**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	15,565	0	0	0	15,565	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	973	0	0	0	973	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>14,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,592</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

Water rate increase Docket # 4330-WR-104. Water rates will increase an average of 50% starting in the third quarter of 2009.

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**5. Obligations incurred or assumed, excluding commercial paper.**

The Water Utility took out a ten year 4.42% interest \$80,000 loan during 2008 to finance Well #2 maintenance and improvement costs.

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**6. Formal proceedings with the Public Service Commission.**

Water rate increase Docket # 4330-WR-104 dated 11-07-08. Public hearing held March 25, 2009.

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**7. Any additional matters.**

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	241,317	216,731	1
<b>Total Sales of Water</b>	<b>241,317</b>	<b>216,731</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	164	188	2
Rents from Water Property (472 )	3,000		3
Interdepartmental Rents (473 )	0		4
Other Water Revenues (474 )	443	3,626	5
<b>Total Other Operating Revenues</b>	<b>3,607</b>	<b>3,814</b>	
<b>Total Operating Revenues</b>	<b>244,924</b>	<b>220,545</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	130,649	41,754	6
General Operating Expenses (680-691)	45,661	58,358	7
<b>Total Operation and Maintenance Expenses</b>	<b>176,310</b>	<b>100,112</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	90,119	89,677	8
Amortization Expense (404-407)	2,523	7,663	* 9
Taxes (408 )	1,029	1,049	10
<b>Total Other Operating Expenses</b>	<b>93,671</b>	<b>98,389</b>	
<b>Total Operating Expenses</b>	<b>269,981</b>	<b>198,501</b>	
<b>NET OPERATING INCOME</b>	<b>(25,057)</b>	<b>22,044</b>	

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## WATER OPERATING REVENUES & EXPENSES

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**Water Operating Revenues & Expenses (Page W-01)**

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Abandonment of Well #3 costs being amortized over 10 years. PSC approval letter dated 01-24-00.

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## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	359	17,722	86,103	5
Commercial (461.2 )	26	3,019	9,247	6
Industrial (461.3 )	3	16,402	49,326	7
Public Authority (461.4 )	8	2,344	7,895	8
<b>Total Metered Sales to General Customers (461)</b>	<b>396</b>	<b>39,487</b>	<b>152,571</b>	
Private Fire Protection Service (462 )	2		1,615	9
Public Fire Protection Service (463 )	396		87,131	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>794</b>	<b>39,487</b>	<b>241,317</b>	

### 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
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	87,131	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>87,131</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	164	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>164</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENT	3,000	7
<b>Total Rents from Water Property (472)</b>	<b>3,000</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
METER RECONNECTION FEES	60	9
Return on net investment in meters charged to sewer department	383	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>443</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	21,706	3,703	* 1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	16,433	15,294	3
Chemicals (630)	12,366	8,591	* 4
Supplies and Expenses (640)	7,047	4,291	* 5
Repairs of Water Plant (650)	71,897	8,675	* 6
Transportation Expenses (660)	1,200	1,200	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>130,649</b>	<b>41,754</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	7,509	7,070	8
Office Supplies and Expenses (681)	1,051	699	9
Outside Services Employed (682)	20,075	44,953	* 10
Insurance Expense (684)	4,466	3,527	11
Employees Pensions and Benefits (686)	10,803	1,943	* 12
Regulatory Commission Expenses (688)	1,743	121	13
Miscellaneous General Expenses (689)	14	45	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)			16
<b>Total General Operating Expenses</b>	<b>45,661</b>	<b>58,358</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>176,310</b>	<b>100,112</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### 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.

Salaries and Wages (600) - In 2007 MCO contract fees were included in account #682 Outside Services Employed. In 2008 \$18,295, or 44% of the total contract, is being allocated to Salaries and Wages.

Chemicals (630) - More water sold in 2008 resulted in more chemicals being used.

Supplies and Expenses (640) - Considerably more water testing was performed in 2008 when compared to the prior year.

Repairs of Water Plant (650) - In 2008 account #650 includes \$51,598 of Well #2 rehab costs.

Outside Services Employed (682) - During 2007 MCO contract fees were posted to Outside Services Employed. In 2008 these costs are being allocated 44% to Salaries and Wages (600) and 20% to Employees Pensions and Benefits (686). The remaining 36% of the costs or \$14,968 are various costs of the contract and are being charged to Outside Services Employed.

Employee Pensions and Benefits (686) - In 2007 MCO contract fees were included in account #682 Outside Services Employed. In 2008 \$8,316, or 20% of the total contract, is being allocated to Employee Pensions and Benefits.

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### 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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		835	824	3
PSC Remainder Assessment		194	225	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>1,029</b>	<b>1,049</b>	

## 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			Fond du Lac				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.191992				3
County tax rate	mills		5.495607				4
Local tax rate	mills		9.330664				5
School tax rate	mills		10.106240				6
Voc. school tax rate	mills		1.519102				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.643605</b>				<b>10</b>
Less: state credit	mills		1.631138				11
<b>Net tax rate</b>	mills		<b>25.012467</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.330664</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.625342</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.956006</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.643605</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.786530</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.012467</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.673066</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,925,154</b>	3,925,154				22
Materials & Supplies	\$	<b>16,463</b>	16,463				23
<b>Subtotal</b>	\$	<b>3,941,617</b>	<b>3,941,617</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,941,617</b>	<b>3,941,617</b>				<b>26</b>
Assessment Ratio	dec.		0.883924				27
<b>Assessed Value</b>	\$	<b>3,484,090</b>	<b>3,484,090</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.673066</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>68,543</b>	<b>68,543</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	9,266					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					<b>34</b>
Footnotes			*				35

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## PROPERTY TAX EQUIVALENT (WATER)

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### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

On 07/02/02, the Village passed Resolution 2002-9 establishing a new tax equivalent payment.

"The Oakfield Water Utility shall make no annual tax equivalent payment beginning January 1, 2003".

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)					0	1
Franchises and Consents (302)					0	2
Miscellaneous Intangible Plant (303)					0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	17,691				17,691	4
Structures and Improvements (311)					0	5
Collecting and Impounding Reservoirs (312)					0	6
Lake, River and Other Intakes (313)					0	7
Wells and Springs (314)	298,399	21,950			320,349	8 *
Supply Mains (316)					0	9
Other Water Source Plant (317)					0	10
<b>Total Source of Supply Plant</b>	<b>316,090</b>	<b>21,950</b>	<b>0</b>	<b>0</b>	<b>338,040</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	5,000				5,000	11
Structures and Improvements (321)	808,641				808,641	12
Other Power Production Equipment (323)					0	13
Electric Pumping Equipment (325)	286,432				286,432	14
Diesel Pumping Equipment (326)					0	15
Other Pumping Equipment (328)					0	16
<b>Total Pumping Plant</b>	<b>1,100,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,100,073</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)					0	17
Structures and Improvements (331)					0	18
Sand or Other Media Filtration Equipment (332)					0	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)	38,435	773			39,208	21
<b>Total Water Treatment Plant</b>	<b>38,435</b>	<b>773</b>	<b>0</b>	<b>0</b>	<b>39,208</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)					0	22
Structures and Improvements (341)					0	23
Distribution Reservoirs and Standpipes (342)	740,491				740,491	24
Transmission and Distribution Mains (343)	1,124,298	1,132	750		1,124,680	25
Services (345)	85,977				85,977	26
Meters (346)	58,853				58,853	27
Hydrants (348)	94,672				94,672	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)					0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,104,291</b>	<b>1,132</b>	<b>750</b>	<b>0</b>	<b>2,104,673</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)					0	30
Structures and Improvements (390)					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)	58,240	5,626	3,500		60,366	40
Miscellaneous Equipment (398)					0	41
<b>Total General Plant</b>	<b>58,240</b>	<b>5,626</b>	<b>3,500</b>	<b>0</b>	<b>60,366</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,617,129</b>	<b>29,481</b>	<b>4,250</b>	<b>0</b>	<b>3,642,360</b>	
Common Utility Plant Allocated to Water Department (300)					0	42
<b>Total utility plant in service</b>	<b>3,617,129</b>	<b>29,481</b>	<b>4,250</b>	<b>0</b>	<b>3,642,360</b>	

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

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

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

Wells and Springs (314) - Maintenance performed on Well #2 during 2008. Along with general maintenance performed a 100' Aquastream unit was installed.

**If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.**

Transmission and Distribution Mains (343) - There was a distribution valve replaced during 2008.

**If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.**

Transmission and Distribution Mains (343) - There was a distribution valve replaced during 2008.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
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)	221,132				221,132	25
Services (345)	66,032				66,032	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	20,861				20,861	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>308,025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,025</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>308,025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,025</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>308,025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,025</b>	

## 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			2,348	2,348	1
February			3,135	3,135	2
March			3,377	3,377	3
April			3,461	3,461	4
May			2,873	2,873	5
June			2,559	2,559	6
July			2,801	2,801	7
August			7,449	7,449	8
September			10,154	10,154	9
October			3,748	3,748	10
November			2,430	2,430	11
December			2,302	2,302	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>46,637</b>	<b>46,637</b>	

## 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):	46,637	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>46,637</b>	3
Less: Gallons (000's) sold:	39,487	4
Gallons (000's) entering distribution system but not sold:	<b>7,150</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	168	7
Gallons (000's) used for fire protection:	14	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>182</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,341	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:	<b>4,627</b>	17
Subtotal of Estimated Losses:	<b>6,968</b>	18
Percentage of water entering distribution system sold:	<b>85%</b>	19
Percentage of unaccounted for water:	<b>10%</b>	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.)	416	22
Date of maximum: 08/23/2008		23
Cause of maximum: CANNING SEASON		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 12/31/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	195,431	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	3	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,036	35
Outside municipality?		36

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN STREET #2	BF 813	471	17	504,000	Yes	1
W8201 PRAIRIE ROAD #5	PF RX236	275	15	583,200	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	2B	2P	2PS	1
Location	2ND & WAUPUN ST	343 N. MAIN STREET	343 N. MAIN STREET	2
Purpose	B	P	S	3
Destination	D	D	D	4
Pump Manufacturer	PACO	LAYNE NORTHWEST	CONTINENTAL	5
Year Installed	1993	1995	1968	6
Type	OTHER	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	300	500	350	8
Pump Motor or Standby Engine Mfr	PACO	LANE BOWLER	CONTINENTAL	9
Year Installed	1993	1995	1968	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	20	100	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5B	5BS	5P	15
Location	ELM STREET	ELM STREET	W8201 PRAIRIE RD	16
Purpose	B	S	P	17
Destination	D	D	D	18
Pump Manufacturer	CRANE	CRANE	AMERICAN TURBINE	19
Year Installed	2003	2003	2003	20
Type	OTHER	OTHER	VERTICAL TURBINE	21
Actual Capacity (gpm)	600	600	405	22
Pump Motor or Standby Engine Mfr	US MOTORS	KOHLER 80	US MOTOR	23
Year Installed	2003	2003	2003	24
Type	ELECTRIC	DIESEL	ELECTRIC	25
Horsepower	50	50	50	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	5PS			1
Location	W8201 PRAIRIE ROAD			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	AMERICAN TURBINE			5
Year Installed	2003			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	405			8
Pump Motor or Standby Engine Mfr	KOHLER 80			10
Year Installed	2003			11
Type	DIESEL			12
Horsepower	100			13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	145		6
Total capacity in gallons (actual)	500,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	631				631	1
M	D	6.000	21,311				21,311	2
M	D	8.000	12,762				12,762	3
P	D	8.000	345				345	4
M	D	10.000	8,942				8,942	5
M	D	12.000	9,929				9,929	6
<b>Total Within Municipality</b>			<b>53,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,920</b>	
<b>Total Utility</b>			<b>53,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,920</b>	

## 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	352				352	1	1
P	1.000	19				19	9	2
M	1.000	55				55	29	3
M	1.500	2				2		4
P	2.000	1				1		5
M	2.000	4				4	1	6
M	3.000	2				2		7
<b>Total Utility</b>		<b>435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>435</b>	<b>40</b>	

## 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	465				465	37	1
1.000	7				7	0	2
1.500	4				4	0	3
2.000	5				5	0	4
3.000	2				2	0	5
6.000	1				1	1	6
<b>Total:</b>	<b>484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>484</b>	<b>38</b>	

### 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	358	20	2	5	0	80	465	1
1.000	1	2	1	1	0	2	7	2
1.500	0	2	0	1	0	1	4	3
2.000	0	1	1	3	0	0	5	4
3.000	0	1	0	1	0	0	2	5
6.000	0	0	1	0	0	0	1	6
<b>Total:</b>	<b>359</b>	<b>26</b>	<b>5</b>	<b>11</b>	<b>0</b>	<b>83</b>	<b>484</b>	

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## METERS

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### Meters (Page W-21)

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

The Utility program for testing meters 1" or smaller is to test approximately 10% per year.

There were fewer 1" or smaller meters tested in 2008 because there were 103 tested in 2006.

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

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	69				69	2
<b>Total Fire Hydrants</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	70
Number of distribution system valves end of year:	172
Number of distribution valves operated during year:	142