



3015 (02-05-09)

ANNUAL REPORT

OF

Name: WASHBURN WATER & SEWER UTILITY

Principal Office: WASHINGTON AVENUE
P.O. BOX 638
WASHBURN, WI 54891

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: WASHBURN WATER & SEWER UTILITY

Utility Address: WASHINGTON AVENUE
P.O. BOX 638
WASHBURN, WI 54891

When was utility organized? 8/1/1934

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VICKI E SWANSON

Title: CITY CLERK TREASURER

Office Address:

CITY OF WASHBURN
WASHBURN, WI 54891

Telephone: (715) 373 - 6160

Fax Number: (715) 373 - 6148

Email Address: veswan@charter.net

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

Name: MARK A VAN VLACK

Title: CPA

Office Address: MAITLAND, SINGLER & VAN VLACK S.C.

306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

Email Address: mvanvlack@ncis.net

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

Name: JOHN BAREGI

Title: COUNCIL PRESIDENT

Office Address:

516 W PINE ST
WASHBURN, WI 54891

Telephone: (715) 373 - 5198

Fax Number:

Email Address:

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

YES

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

Name: MARK A. VAN VLACK

Title: CPA

Office Address: MAITLAND, SINGLER & VAN VLACK S.C.

306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

Email Address: mvanvlack@ncis.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/9/2008

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

Names and titles of utility management including manager or superintendent:

Name: MR. MICHAEL DECUR

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

119 WASHINGTON AVENUE
P.O. BOX 638
WASHBURN, WI 54891

Telephone: (715) 373 - 6171

Fax Number: (715) 373 - 6148

Email Address: dpwwashburn@charter.net

Name of utility commission/committee: WASHBURN CITY COUNCIL

Names of members of utility commission/committee:

- MS RUTH F AMRAEN
- MR RICHARD M AVOL
- MR JOHN F BAREGI, COUNCIL PRESIDENT
- MR RALPH C BRZEZINSKI, MAYOR
- MS KRISTY M JENSCH
- MR PETER C MANN
- MS MARY MCGRATH
- MS CARRIE WARTMAN, MAYOR

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	409,466	416,591	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	173,080	156,833	2
Depreciation Expense (403)	89,689	91,507	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	33,939	33,116	5
Total Operating Expenses	296,708	281,456	
Net Operating Income	112,758	135,135	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	112,758	135,135	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	22,728	32,757	10
Miscellaneous Nonoperating Income (421)	72,244	247,069	11
Total Other Income	94,972	279,826	
Total Income	207,730	414,961	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,182)	(5,182)	12
Other Income Deductions (426)	82,294	79,230	13
Total Miscellaneous Income Deductions	77,112	74,048	
Income Before Interest Charges	130,618	340,913	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	384,338	390,382	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)	19,483	20,637	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	403,821	411,019	
Net Income	(273,203)	(70,106)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,908,402	8,978,508	20
Balance Transferred from Income (433)	(273,203)	(70,106)	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)	8,635,199	8,908,402	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	409,466	0	409,466	1
Total (Acct. 400):	409,466	0	409,466	
Operation and Maintenance Expense (401-402):				
Derived	173,080	0	173,080	2
Total (Acct. 401-402):	173,080	0	173,080	
Depreciation Expense (403):				
Derived	89,689	0	89,689	3
Total (Acct. 403):	89,689	0	89,689	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	33,939	0	33,939	5
Total (Acct. 408):	33,939	0	33,939	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	112,758	0	112,758	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
CASH INVESTMENTS	8,421	0	8,421	11
SPECIAL ASSESSMENTS	0	14,307	14,307	12
Total (Acct. 419):	8,421	14,307	22,728	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		5,434	5,434	13
NON REGULATED SEWER UTILITY	57,753	0	57,753	14
SEWER UTILITY CONTRIBUTIONS	7,796	0	7,796	15

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
MISC NONOPERATING INCOME	1,261		1,261	16
Total (Acct. 421):	66,810	5,434	72,244	
TOTAL OTHER INCOME:	75,231	19,741	94,972	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,182)	0	(5,182)	17
NONE	0	0	0	18
Total (Acct. 425):	(5,182)	0	(5,182)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	82,294	82,294	19
NONE	0	0	0	20
Total (Acct. 426):	0	82,294	82,294	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,182)	82,294	77,112	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	384,338	0	384,338	21
Total (Acct. 427):	384,338	0	384,338	
Amortization of Debt Discount and Expense (428):				
NONE	0		0	22
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	19,483	0	19,483	24
Total (Acct. 430):	19,483	0	19,483	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0		0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	403,821	0	403,821	
NET INCOME:	(210,650)	(62,553)	(273,203)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,201,538	4,706,864	8,908,402	27
Total (Acct. 216):	4,201,538	4,706,864	8,908,402	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(210,650)	(62,553)	(273,203)	28
Total (Acct. 433):	(210,650)	(62,553)	(273,203)	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,990,888	4,644,311	8,635,199	

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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	409,466	0	0	0	409,466	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	409,466	0	0	0	409,466	

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	2.5	1
Electric		2
Gas		3
Sewer	1.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	9,605,151	9,578,009	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	921,330	761,937	2
Net Utility Plant	8,683,821	8,816,072	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	10,333,164	10,314,568	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	836,889	630,226	4
Net Nonutility Property	9,496,275	9,684,342	
Investment in Municipality (123)	0	0	5
Other Investments (124)	304,342	330,047	6
Sinking Funds (125)	144,657	133,081	7
Depreciation Fund (126)	254,636	244,125	8
Other Special Funds (128)	0		9
Total Other Property and Investments	10,199,910	10,391,595	
CURRENT AND ACCRUED ASSETS			
Cash (131)	15,566	22,331	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	31,765	180,226	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	48,213	54,590	15
Other Accounts Receivable (143)	81,772	248,945	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	59,670	44,797	18
Plant Materials and Operating Supplies (154)	24,544	28,064	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	1,216	3,040	23
Interest and Dividends Receivable (171)	2,192	4,044	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	264,938	586,037	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	2,323	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	2,323	0	
Total Assets and Other Debits	19,150,992	19,793,704	

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)	1,350,672	1,346,629	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	8,635,199	8,908,402	35
Total Proprietary Capital	9,985,871	10,255,031	
LONG-TERM DEBT			
Bonds (221)	8,848,722	8,968,403	36
Advances from Municipality (223)	116,220	132,823	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	8,964,942	9,101,226	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	17,408	184,651	40
Payables to Municipality (233)	10,440	75,836	41
Customer Deposits (235)	25	25	42
Taxes Accrued (236)	24,024	24,024	43
Interest Accrued (237)	63,363	64,856	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	7,195	5,149	46
Total Current and Accrued Liabilities	122,455	354,541	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	77,724	82,906	49
Total Deferred Credits	77,724	82,906	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	19,150,992	19,793,704	

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	9,578,009	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)	4,705,057	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,900,094	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant Leased to Others (104)	0				5
Property Held for Future Use (105)	0				6
Construction Work in Progress (107)	0				7
Total Utility Plant	9,605,151	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)	523,596	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	397,734	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				10
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				11
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				13
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				14
Total Accumulated Provision	921,330	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0				15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0				16
Other Utility Plant Adjustments (119)	0				17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	8,683,821	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)	446,496				446,496	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	89,689				89,689	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,028				2,028	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	91,717	0	0	0	91,717	16
Debits during year						17
Book cost of plant retired	14,617				14,617	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	14,617	0	0	0	14,617	25
Balance end of year (111.1)	523,596	0	0	0	523,596	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)	315,440				315,440	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	82,294				82,294	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	82,294	0	0	0	82,294	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)	397,734	0	0	0	397,734	26
Footnotes						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.
 2. Other items may be grouped by classes of property.
 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	10,314,568	18,596		10,333,164	1
NONE	0			0	2
Total Nonutility Property (121)	10,314,568	18,596	0	10,333,164	
Less accum. prov. depr. & amort. (122)	630,226	206,663		836,889	3
Net Nonutility Property	9,684,342	(188,067)	0	9,496,275	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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)	18,202	21,673
Sewer utility (154)	6,342	6,391
Heating utility (154)		
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		
Total Materials and Supplies	24,544	28,064

**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	0			1
Total			0	
Unamortized premium on debt (251)				
NONE	0			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	1,346,629	1
Changes during year (explain):		
CITY SHARE OF PRINCIPAL ON LONG TERM DEBT	4,043	2
Balance end of year	<u>1,350,672</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)	
RURAL SERVICES	11/14/1996	11/14/2036	5.00%	2,302,200	1
RURAL SERVICES SEWER "B" BONDS	05/12/2005	05/12/2044	4.25%	131,951	2
RURAL SERVICES SEWER REV BONDS	05/12/2005	05/12/2045	4.25%	2,562,195	3
RURAL SERVICES WATER REV BONDS	05/12/2005	05/12/2045	4.25%	3,690,676	4
RURAL SERVICES WATER "B" BONDS	05/12/2005	05/12/2044	4.25%	161,700	5
Total Bonds (Account 221):				8,848,722	

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)					
8TH ST SPECIAL ASSESSMENT PROJECT	07/01/2002	06/01/2012	3.24%	116,220	1
Total for Account 223				116,220	
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	24,024	1
Accruals:		
Charged water department expense	33,939	2
Charged electric department expense		3
Charged sewer department expense	7,299	4
Other (explain):		
NONE		5
Total Accruals and other credits	41,238	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	13,340	7
PSC Remainder Assessment	414	8
Other (explain):		
TAX EQUIVALENT	27,484	9
Total payments and other debits	41,238	
Balance end of year	24,024	

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)					
RURAL SERVICES	17,829	104,520	105,035	17,314	1
RURAL SERVICES 2005 WATER BONDS	26,466	164,660	165,252	25,874	2
RURAL SERVICES 2005 SEWER BONDS	18,923	115,158	115,404	18,677	3
Subtotal	63,218	384,338	385,691	61,865	
Advances from Municipality (223)					
NONE	0			0	4
8TH ST SPECIAL ASSESSMENT	434	5,159	5,208	385	5
LONG TERM DEBT	1,204	14,324	14,415	1,113	6
Subtotal	1,638	19,483	19,623	1,498	
Other long-Term Debt (224)					
NONE	0	0	0	0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
	0	0	0	0	8
Subtotal	0	0	0	0	
Total	64,856	403,821	405,314	63,363	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
CONTRIBUTIONS RECEIVABLE	304,342	2
Total (Acct. 124):	304,342	
Sinking Funds (125):		
DEBT SERVICE RESERVE	144,657	3
Total (Acct. 125):	144,657	
Depreciation Fund (126):		
RURAL SERVICE BONDS	254,636	4
Total (Acct. 126):	254,636	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	48,213	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	48,213	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	80,409	* 12
Merchandising, jobbing and contract work	0	13
Other (specify):		
SUNDRY RECEIVABLES	1,363	14
Total (Acct. 143):	81,772	
Receivables from Municipality (145):		
DELINQUENT CHARGES PLACED ON TAX ROLL	59,670	* 15
Total (Acct. 145):	59,670	
Prepayments (165):		
PSC RATE INCREASE COSTS	1,216	16
Total (Acct. 165):	1,216	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):			
NONE		0	17
Total (Acct. 182):		0	
Preliminary Survey and Investigation Charges (183):			
SURVEY COSTS		2,323	18
Total (Acct. 183):		2,323	
Clearing Accounts (184):			
NONE		0	19
Total (Acct. 184):		0	
Temporary Facilities (185):			
NONE		0	20
Total (Acct. 185):		0	
Miscellaneous Deferred Debits (186):			
NONE		0	21
Total (Acct. 186):		0	
Payables to Municipality (233):			
DEBT SERVICE COSTS		10,440	* 22
Total (Acct. 233):		10,440	
Other Deferred Credits (253):			
Regulatory Liability		77,724	23
NONE		0	24
Total (Acct. 253):		77,724	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

A/C 233 - AMOUNT OWED TO THE CITY FOR DEBT SERVICE COSTS PAID ON BEHALF OF THE WATER UTILITY.

A/C 145 - DELINQUENT UTILITY CHARGES PLACED ON TAX ROLL AS A SPECIAL CHARGE.

A/C 143 - 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)	4,691,791	0	0	0	4,691,791	1
Materials and Supplies	19,937	0	0	0	19,937	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	485,046	0	0	0	485,046	4
Customer Advances for Construction					0	5
Regulatory Liability	80,315	0	0	0	80,315	6
NONE					0	7
Average Net Rate Base	4,146,367	0	0	0	4,146,367	
Net Operating Income	112,758	0	0	0	112,758	8
Net Operating Income as a percent of						
Average Net Rate Base	2.72%	N/A	N/A	N/A	2.72%	

**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	82,906	0	0	0	82,906	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,182	0	0	0	5,182	3
Other (specify):					0	4
Balance End of Year	77,724	0	0	0	77,724	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	398,983	403,836	1
Total Sales of Water	398,983	403,836	
Other Operating Revenues			
Forfeited Discounts (470)	1,986	2,081	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	8,497	10,674	5
Total Other Operating Revenues	10,483	12,755	
Total Operating Revenues	409,466	416,591	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	83,701	77,468	6
General Operating Expenses (680-691)	89,379	79,365	7
Total Operation and Maintenance Expenses	173,080	156,833	
Other Operating Expenses			
Depreciation Expense (403)	89,689	91,507	8
Amortization Expense (404-407)			9
Taxes (408)	33,939	33,116	10
Total Other Operating Expenses	123,628	124,623	
Total Operating Expenses	296,708	281,456	
NET OPERATING INCOME	112,758	135,135	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	1	20	23	1
Commercial (460.2)	1	100	800	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	2	120	823	
Metered Sales to General Customers (461)				
Residential (461.1)	824	26,623	192,740	5
Commercial (461.2)	94	6,863	36,620	6
Industrial (461.3)	2	871	3,285	7
Public Authority (461.4)	34	5,525	26,477	8
Total Metered Sales to General Customers (461)	954	39,882	259,122	
Private Fire Protection Service (462)	2		864	9
Public Fire Protection Service (463)	954		138,174	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,912	40,002	398,983	

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	N/A			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)	138,174	3
NONE		4
Total Public Fire Protection Service (463)	138,174	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,986	6
Other (specify):		
Total Forfeited Discounts (470)	1,986	
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):		
CONNECTION FEES	2,375	9
VARIOUS MISCELLANEOUS SOURCES	4,996	10
Return on net investment in meters charged to sewer department	1,126	11
Other (specify):		
Total Other Water Revenues (474)	8,497	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, 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.

2007 REIMBURSEMENT OF EXPENSES FROM A FORTUNE 500 COMPANY RELATING TO A WATER MAIN THEY
INSTALLED AND GAVE TO THE CITY.

CONNECTION FEES ARE CHARGED TO CONNECT A NEW WATER SERVICE TO THE UTILITY.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	53,846	48,115	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	17,162	18,292	3
Chemicals (630)		0	4
Supplies and Expenses (640)	5,996	4,819	5
Repairs of Water Plant (650)	5,191	4,642	6
Transportation Expenses (660)	1,506	1,600	7
Total Plant Operation and Maintenance Expenses	83,701	77,468	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	32,846	27,117	8
Office Supplies and Expenses (681)	3,250	3,492	9
Outside Services Employed (682)	7,542	6,306	10
Insurance Expense (684)	9,046	8,754	11
Employees Pensions and Benefits (686)	32,084	28,270	12
Regulatory Commission Expenses (688)	1,824	1,824	13
Miscellaneous General Expenses (689)	2,787	3,602	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	89,379	79,365	
Total Operation and Maintenance Expenses	173,080	156,833	

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		27,484	27,484	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		483	485	2
Net property tax equivalent		27,001	26,999	
Social Security	BASED ON TOTAL WAGES	6,524	5,670	3
PSC Remainder Assessment		414	447	4
Other (specify): NONE			0	5
Total tax expense		33,939	33,116	

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			Bayfield				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191882				3
County tax rate	mills		3.494928				4
Local tax rate	mills		7.280638				5
School tax rate	mills		10.182618				6
Voc. school tax rate	mills		1.124942				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.275008				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		22.275008				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.280638				14
Combined School Tax Rate	mills		11.307560				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.588198				17
Total Tax Rate	mills		22.275008				18
Ratio of Local and School Tax to Total	dec.		0.834487				19
Total tax net of state credit	mills		22.275008				20
Net Local and School Tax Rate	mills		18.588198				21
Utility Plant, Jan. 1	\$	9,578,009	9,578,009				22
Materials & Supplies	\$	21,673	21,673				23
Subtotal	\$	9,599,682	9,599,682				24
Less: Plant Outside Limits	\$	1,664,852	1,664,852				25
Taxable Assets	\$	7,934,830	7,934,830				26
Assessment Ratio	dec.		0.884429				27
Assessed Value	\$	7,017,794	7,017,794				28
Net Local & School Rate	mills		18.588198				29
Tax Equiv. Computed for Current Year	\$	130,448	130,448				30
Tax Equivalent per 1994 PSC Report	\$	27,484					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	\$	27,484					33
Tax equiv. for current year (see note 6)	\$	27,484					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

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

CITY IS PAYING THE 1994 AMOUNT.

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)	1,000				1,000	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)	53,137				53,137	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	54,137	0	0	0	54,137	
PUMPING PLANT						
Land and Land Rights (320)	230				230	11
Structures and Improvements (321)	153,736				153,736	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	273,946				273,946	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	5,528				5,528	16
Total Pumping Plant	433,440	0	0	0	433,440	
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)	3,152				3,152	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	3,152	0	0	0	3,152	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	86				86	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	106,519				106,519	24
Transmission and Distribution Mains (343)	3,236,142				3,236,142	25
Services (345)	495,537				495,537	26
Meters (346)	62,237	36,319	14,617		83,939	27
Hydrants (348)	234,227				234,227	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	4,134,748	36,319	14,617	0	4,156,450	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	2,294				2,294	32
Computer Equipment (391.1)	2,668				2,668	33
Transportation Equipment (392)	17,381				17,381	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)	30,706	4,829			35,535	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	53,049	4,829	0	0	57,878	
Total utility plant in service directly assignable	4,678,526	41,148	14,617	0	4,705,057	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,678,526	41,148	14,617	0	4,705,057	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	65,850				65,850	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	143,480				143,480	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	209,330	0	0	0	209,330	
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)	3,750,254	109,255			3,859,509	* 25
Services (345)	658,332	9,000			667,332	26
Meters (346)	648				648	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)	163,275				163,275	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	4,572,509	118,255	0	0	4,690,764	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	4,781,839	118,255	0	0	4,900,094	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,781,839	118,255	0	0	4,900,094	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

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

THE \$109,255 RECORDED AS AN ADDITION TO ACCOUNT 343 REPRESENTS CONSTRUCTION COSTS OF THE LARGE WATER PROJECT IN PREVIOUS YEARS THAT WERE NEVER PREVIOUSLY ALLOCATED TO WATER PLANT ACCOUNTS.

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,794	3,794	1
February			3,840	3,840	2
March			4,827	4,827	3
April			4,840	4,840	4
May			4,409	4,409	5
June			4,377	4,377	6
July			4,892	4,892	7
August			5,440	5,440	8
September			4,411	4,411	9
October			4,272	4,272	10
November			3,955	3,955	11
December			4,506	4,506	12
Total annual pumpage	0	0	53,563	53,563	

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):	53,563	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	53,563	3
Less: Gallons (000's) sold:	40,002	4
Gallons (000's) entering distribution system but not sold:	13,561	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	300	7
Gallons (000's) used for fire protection:	500	8
Gallons (000's) used to prevent freezing of distribution system:	200	9
Gallons (000's) used for other system uses:	200	10
Subtotal Estimated Usage:	1,200	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	500	13
Gallons (000's) lost due to service leaks or breaks:	300	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	11,561	17
Subtotal of Estimated Losses:	12,361	18
Percentage of water entering distribution system sold:	75%	19
Percentage of unaccounted for water:	22%	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.)	279	22
Date of maximum: 03/18/2008		23
Cause of maximum: FIRE		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	68	25
Date of minimum: 01/24/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	118,315	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,248	35
Outside municipality?	829	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1	650	8	1,000,000	Yes	1
WELL	2	700	8	1,000,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	323 PUMPHOUSE RD	801 6TH AVE WEST	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LANE	LANE	5
Year Installed	1971	1977	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	425	450	8
Pump Motor or Standby Engine Mfr	US	GE	9
Year Installed	1982	1977	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	50	50	12
Footnotes			13
			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			24
Type			25
Horsepower			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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	375		6
Total capacity in gallons (actual)	250,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	OTHER		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)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17

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	1.000	0				0	1
M	D	2.000	0				0	2
M	D	4.000	2,438				2,438	3
M	D	6.000	37,326				37,326	4
M	D	8.000	40,017				40,017	5
M	D	10.000	7,792				7,792	6
M	D	12.000	16,584				16,584	7
Total Within Municipality			104,157	0	0	0	104,157	
M	D	4.000	13,269				13,269	8
M	D	6.000	7,000				7,000	9
P	D	6.000	850				850	10
M	D	8.000	54				54	11
P	D	8.000	2,169				2,169	12
M	D	10.000	3,400				3,400	13
P	D	14.000	585				585	14
Total Outside of Municipality			27,327	0	0	0	27,327	
Total Utility			131,484	0	0	0	131,484	

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	752	9			761	84	1
M	1.000	226				226		2
M	1.250	4				4		3
M	1.500	17				17		4
M	2.000	14				14		5
M	3.000	2				2		6
M	4.000	2				2		7
P	4.000	1				1		8
M	6.000	1				1		9
Total Utility		1,019	9	0	0	1,028	84	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.
CUSTOMER PAID FOR THE COST OF THE NEW SERVICES.

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	919	332	225		1,026	221	1
0.750	15	9	1		23	1	2
1.000	17				17	0	3
1.250	1				1	0	4
1.500	8	2			10	0	5
2.000	8				8	0	6
3.000	3				3	0	7
4.000	1				1	0	8
Total:	972	343	226	0	1,089	222	

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	802	75	1	13	0	135	1,026	1
0.750	14	1	0	0	0	8	23	2
1.000	0	7	0	10	0	0	17	3
1.250	0	1	0	0	0	0	1	4
1.500	0	5	1	2	0	2	10	5
2.000	0	2	0	6	0	0	8	6
3.000	0	1	0	2	0	0	3	7
4.000	0	0	0	1	0	0	1	8
Total:	816	92	2	34	0	145	1,089	

METERS

Meters (Page W-21)

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

VARIES ON ANNUAL BASIS - TRY TO TEST AND REPLACE A CERTAIN AMOUNT EACH YEAR. IN 2008 THE UTILITY PURCHASED NEW METERS AND REPLACED A LARGE NUMBER OF METERS.

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	6				6	1
Within Municipality	183				183	2
Total Fire Hydrants	189	0	0	0	189	
Flushing Hydrants						
	13				13	3
Total Flushing Hydrants	13	0	0	0	13	

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:	189
Number of distribution system valves end of year:	377
Number of distribution valves operated during year:	377