



3013 (02-05-09)

ANNUAL REPORT

OF

Name: WAUPACA WATER UTILITY

Principal Office: 111 S MAIN STREET
WAUPACA, WI 54981

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPACA WATER UTILITY

Utility Address: 111 S MAIN STREET
WAUPACA, WI 54981

When was utility organized? 7/11/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: HENRY VELEKER

Title: CITY CLERK

Office Address:

111 S MAIN STREET
WAUPACA, WI 54981

Telephone: (715) 258 - 4411

Fax Number: (715) 258 - 4418

Email Address: hveleker@cityofwaupaca.org

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

Name: ADAM WALDERA

Title: MANAGER

Office Address: HAWKINS ASH BAPTIE

101 W 29TH STREET
P.O. BOX 840
MARSHFIELD, WI 54449

Telephone: (715) 384 - 1978

Fax Number:

Email Address: awaldera@habco.com

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

Name: PAUL HAGEN

Title: CHAIRPERSON

Office Address:

111 S MAIN STREET
WAUPACA, WI 54981

Telephone: (715) 258 - 4423

Fax Number: (715) 258 - 4418

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: ADAM WALDERA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH STREET
P.O. BOX 840
MARSHFIELD, WI 54449

Telephone: (715) 384 - 1978

Fax Number: (715) 384 - 3463

Email Address: awaldera@habco.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/19/2008

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: MARK NOLLENBERG

Title: UTILITY SUPERINTENDENT

Office Address:

111 S MAIN STREET
WAUPACA, WI 54981

Telephone: (715) 258 - 4423 EXT

Fax Number: (715) 256 - 3669

Email Address: mnollenberg@cityofwaupaca.org

Name of utility commission/committee: CITY OF WAUPACA PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR STEVE HACKETT, MEMBER
- MR PAUL HAGEN, CHAIRPERSON
- MR MIKE HALPIN, MEMBER
- MR RICH LOWE, MEMBER
- MS YOLANDA PERRY, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: 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:

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

To the City Council
City of Waupaca

We have compiled the balance sheets of the City of Waupaca Water Utility as of December 31, 2008 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and accordingly; do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin
April 1, 2009

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,256,787	1,109,145	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	660,498	562,537	2
Depreciation Expense (403)	240,407	229,382	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	220,861	190,345	5
Total Operating Expenses	1,121,766	982,264	
Net Operating Income	135,021	126,881	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	135,021	126,881	
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)	38,935	85,073	10
Miscellaneous Nonoperating Income (421)	160,447	124,686	11
Total Other Income	199,382	209,759	
Total Income	334,403	336,640	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,600)	(6,600)	12
Other Income Deductions (426)	16,756	16,865	13
Total Miscellaneous Income Deductions	10,156	10,265	
Income Before Interest Charges	324,247	326,375	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	77,968	7,611	14
Amortization of Debt Discount and Expense (428)	42,233	1,233	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	539	2,621	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	120,740	11,465	
Net Income	203,507	314,910	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,128,570	4,821,466	20
Balance Transferred from Income (433)	203,507	314,910	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)	7,676	7,676	25
Total Unappropriated Earned Surplus End of Year (216)	5,324,401	5,128,700	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,256,787	0	1,256,787	1
Total (Acct. 400):	1,256,787	0	1,256,787	
Operation and Maintenance Expense (401-402):				
Derived	660,498	0	660,498	2
Total (Acct. 401-402):	660,498	0	660,498	
Depreciation Expense (403):				
Derived	240,407	0	240,407	3
Total (Acct. 403):	240,407	0	240,407	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	220,861	0	220,861	5
Total (Acct. 408):	220,861	0	220,861	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	135,021	0	135,021	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS, SPECIAL ASSESSMENTS, MORT. R	38,935		38,935	11
Total (Acct. 419):	38,935	0	38,935	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
CONTRIB. FROM MUNICIPALITY	160,447		160,447	13
Total (Acct. 421):	160,447	0	160,447	
TOTAL OTHER INCOME:	199,382	0	199,382	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(6,600)	0	(6,600)	14
NONE			0	15
Total (Acct. 425):	(6,600)	0	(6,600)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	16,650	16,650	16
UNCOLLECTABLE CUSTOMER ACCTS	106		106	17
Total (Acct. 426):	106	16,650	16,756	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,494)	16,650	10,156	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	77,968	0	77,968	18
Total (Acct. 427):	77,968	0	77,968	
Amortization of Debt Discount and Expense (428):				
DEBT ISSUE EXPENSE	42,233		42,233	19
Total (Acct. 428):	42,233	0	42,233	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	539	0	539	21
Total (Acct. 430):	539	0	539	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	120,740	0	120,740	
NET INCOME:	220,157	(16,650)	203,507	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,184,221	944,349	5,128,570	24
Total (Acct. 216):	4,184,221	944,349	5,128,570	
Balance Transferred from Income (433):				
Derived	220,157	(16,650)	203,507	25
Total (Acct. 433):	220,157	(16,650)	203,507	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
APPRORIATIONS TO SEWER	7,676		7,676	29
Total (Acct. 439)--Debit:	7,676	0	7,676	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,396,702	927,699	5,324,401	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					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	1,256,787	0	0	0	1,256,787	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	211				211	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,256,576	0	0	0	1,256,576	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	176,988	0	176,988	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	176,988	0	176,988	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	10,485,651	10,441,758	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,263,415	3,008,859	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,222,236	7,432,899	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,563	13,563	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	13,563	13,563	
Investment in Municipality (123)	0	0	7
Other Investments (124)	679,842	0	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
Total Other Property and Investments	693,405	13,563	
CURRENT AND ACCRUED ASSETS			
Cash (131)	662,173	1,762,339	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	149,881	129,627	17
Other Accounts Receivable (143)	103,356	8,988	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	2,924,902	183,848	20
Plant Materials and Operating Supplies (154)	33,408	33,408	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	3,873,720	2,118,210	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	0	0	
Total Assets and Other Debits	11,789,361	9,564,672	

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)	3,430,075	3,429,944	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	5,324,401	5,128,700	37
Total Proprietary Capital	8,754,476	8,558,644	
LONG-TERM DEBT			
Bonds (221)	2,638,337	467,584	38
Advances from Municipality (223)	0	51,950	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	2,638,337	519,534	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	28,297	11,747	42
Payables to Municipality (233)	26,384	143,257	43
Customer Deposits (235)			44
Taxes Accrued (236)	181,005	179,060	45
Interest Accrued (237)	16,765	1,754	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	512	491	48
Total Current and Accrued Liabilities	252,963	336,309	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	99,000	105,600	51
Total Deferred Credits	99,000	105,600	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	44,585	44,585	54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	44,585	44,585	
Total Liabilities and Other Credits	11,789,361	9,564,672	

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	10,441,758	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)	9,367,319	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,082,096	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	36,236				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	10,485,651	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)	3,047,334	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	216,081	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	3,263,415	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	7,222,236	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)	2,809,428				2,809,428	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	240,407				240,407	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,411				11,411	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Adjustments to actual	71				71	12
					0	13
					0	14
					0	15
Total credits	251,889	0	0	0	251,889	16
Debits during year						17
Book cost of plant retired	13,983				13,983	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	13,983	0	0	0	13,983	25
Balance end of year (111.1)	3,047,334	0	0	0	3,047,334	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)	199,431				199,431	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	16,650				16,650	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	16,650	0	0	0	16,650	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				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)	216,081	0	0	0	216,081	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
LAND	13,563			13,563	2
Total Nonutility Property (121)	13,563	0	0	13,563	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	13,563	0	0	13,563	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	33,408	33,408	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	33,408	33,408	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,429,944	1
Changes during year (explain):		
CUSTOMER CONTRIBUTIONS OF REVENUE	131	2
Balance end of year	<u>3,430,075</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)	
SAFE DRINKING WATER FUND REVENUE BONDS	03/01/1999	05/01/2018	1.56%	528,337	1
WATER SYSTEM REVENUE REFUNDING BOND	04/01/2008	11/01/2024	3.40%	2,110,000	2
Total Bonds (Account 221):				<u>2,638,337</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
1998 G.O. Promissory Note	10/01/1998	04/01/2008	4.25%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	179,060	1
Accruals:		
Charged water department expense	220,861	2
Charged electric department expense		3
Charged sewer department expense	3,654	4
Other (explain):		
NONE		5
Total Accruals and other credits	224,515	
Taxes paid during year:		
County, state and local taxes	205,866	6
Social Security taxes	11,975	7
PSC Remainder Assessment	4,729	8
Other (explain):		
NONE		9
Total payments and other debits	222,570	
Balance end of year	181,005	

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)					
WATER SYSTEM REVENUE REFUNDING BOND	0	70,359	54,724	15,635	1
SAFE DRINKING WATER REVENUE BOND	1,234	7,609	7,713	1,130	2
Subtotal	1,234	77,968	62,437	16,765	
Advances from Municipality (223)					
1995 STATE TRUST FUND	0			0	3
1995 G.O. Promissory Notes	0			0	4
1998 G.O. Promissory Note	520	539	1,059	0	* 5
Subtotal	520	539	1,059	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	1,754	78,507	63,496	16,765	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Debt balance was paid off in 2008.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENTS	679,842	2
Total (Acct. 124):	679,842	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	149,881	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	149,881	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLES	103,356	14
Total (Acct. 143):	103,356	
Receivables from Municipality (145):		
ADVANCES TO SEWER	440,339	* 15
DUE FROM TIF 3	36,236	* 16
DUE FROM TIF 8	2,435,000	* 17
AR SEWER DEPT	13,327	* 18
Total (Acct. 145):	2,924,902	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY - WAGES	20,899	* 25
DUE TO DEBT SERVICE	2,910	* 26
DUE TO CAP INVESTMENTS	2,575	* 27
Total (Acct. 233):	26,384	
Other Deferred Credits (253):		
Regulatory Liability	99,000	28
NONE		29
Total (Acct. 253):	99,000	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 233: due to municipality -wages: This consists of wages paid by the city for water utility.

Account 145: AR Sewer Dept: This consists of joint meter costs charged to sewer and return on meter investments charged to sewer as well.

Account 143: Special Assessments: This consists of special assessments that were issued in 2008 for water extensions.

Account 145: Due from TIF 3: This consists of projects paid for by water that TIF 3 will reimburse water for.

Account 145: Due From TIF 8: This consists of a refinancing of TIF 8 debt that TIF 8 will eventually pay back with tax revenue.

Account 145: Advances to Sewer: This consists of cash transfers that were performed in error by the bank. Sewer is to repay water early in 2009.

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)	9,347,170	0	0	0	9,347,170	1
Materials and Supplies	33,408	0	0	0	33,408	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,928,381	0	0	0	2,928,381	4
Customer Advances for Construction					0	5
Regulatory Liability	102,300	0	0	0	102,300	6
NONE					0	7
Average Net Rate Base	6,349,897	0	0	0	6,349,897	
Net Operating Income	135,021	0	0	0	135,021	8
Net Operating Income as a percent of						
Average Net Rate Base	2.13%	N/A	N/A	N/A	2.13%	

**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	105,600	0	0	0	105,600	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,600	0	0	0	6,600	3
Other (specify):					0	4
Balance End of Year	99,000	0	0	0	99,000	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,193,104	1,068,478	1
Total Sales of Water	1,193,104	1,068,478	
Other Operating Revenues			
Forfeited Discounts (470)	3,246	2,190	2
Rents from Water Property (472)	25,790	19,718	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	34,647	18,759	5
Total Other Operating Revenues	63,683	40,667	
Total Operating Revenues	1,256,787	1,109,145	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	88,559	22,320	6
Pumping Expenses (620-633)	180,088	158,727	7
Water Treatment Expenses (640-652)	34,476	38,201	8
Transmission and Distribution Expenses (660-678)	133,437	148,267	9
Customer Accounts Expenses (901-906)	35,319	36,916	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	188,619	158,106	12
Total Operation and Maintenance Expenses	660,498	562,537	
Other Operating Expenses			
Depreciation Expense (403)	240,407	229,382	13
Amortization Expense (404-407)		0	14
Taxes (408)	220,861	190,345	15
Total Other Operating Expenses	461,268	419,727	
Total Operating Expenses	1,121,766	982,264	
NET OPERATING INCOME	135,021	126,881	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	2,054	92,436	323,705	5
Commercial (461.2)	385	72,294	159,546	6
Industrial (461.3)	36	433,045	389,219	7
Public Authority (461.4)	52	14,874	30,184	8
Total Metered Sales to General Customers (461)	2,527	612,649	902,654	
Private Fire Protection Service (462)	44		26,872	9
Public Fire Protection Service (463)	3,945		263,578	10
Other Water Sales (465)		2,549		11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,516	615,198	1,193,104	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Wholesale fire protection billed		1
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		2
Other (specify):		
Amount billed (usually per rate schedule F-1 or Fd-1)	263,578	3
NONE		4
Total Public Fire Protection Service (463)	263,578	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,246	6
Other (specify):		
Total Forfeited Discounts (470)	3,246	
Rents from Water Property (472):		
NONE		7
CHARGES TO CELLULINK	25,790	8
Total Rents from Water Property (472)	25,790	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		10
RECONNECTIONS AND BULK WATER SALES	28,430	11
Return on net investment in meters charged to sewer department	6,217	12
Other (specify):		
Total Other Water Revenues (474)	34,647	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

Bulk water sales plus reconnection fees

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	16,036	11,256	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	64,274	5,414	* 10
Maintenance of Supply Mains (616)	8,249	5,650	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	88,559	22,320	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	128,810	116,064	* 16
Pumping Labor and Expenses (624)	15,982	13,631	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	28,137	17,811	* 19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	1,355	413	22
Maintenance of Power Production Equipment (632)	996	916	23
Maintenance of Pumping Equipment (633)	4,808	9,892	24
Total Pumping Expenses	180,088	158,727	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	21,506	19,419	26
Operation Labor and Expenses (642)	9,674	14,075	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	3,296	4,707	32
Total Water Treatment Expenses	34,476	38,201	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	4,263	15,327	* 34
Transmission and Distribution Lines Expenses (662)	10,227	10,060	35
Meter Expenses (663)	13,340	24,951	* 36
Customer Installations Expenses (664)	3,720	4,795	37
Miscellaneous Expenses (665)	11,802	8,765	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	1,806	0	42
Maintenance of Transmission and Distribution Mains (673)	33,634	19,207	* 43
Maintenance of Services (675)	24,004	19,287	44
Maintenance of Meters (676)	5,572	7,906	45
Maintenance of Hydrants (677)	25,069	37,969	* 46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	133,437	148,267	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	4,315	3,221	49
Customer Records and Collection Expenses (903)	30,793	33,695	50
Uncollectible Accounts (904)	211	0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	35,319	36,916	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	68,119	48,113	* 55
Office Supplies and Expenses (921)	8,850	7,837	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	8,737	10,555	58
Property Insurance (924)	15,200	9,037	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	67,326	66,104	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	8,697	8,950	64
Rents (931)	11,690	7,510	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	188,619	158,106	
Total Operation and Maintenance Expenses	660,498	562,537	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 920: more office time was dedicated to utility in order to complete projects and requirements.

Account 677: In recent years there have been major projects which are now completed and have reduce the need for maintenance on hydrants.

account 673: more improvement/maintenance projects were performed in 2008. Also due to more breaks with older mains.

Account 661: use of storage facility was not as necessary as previous year.

Account 626: Various minor projects/expenses that could not be classified.

Account 614: City did some major maintenance work on some wells, however it wasn't anything that added lasting value so it was not capitalized.

Account 663: Most meters in city have been replace in the past decade leaving little maintenance work to be performed.

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		186,431	179,061	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,654	3,679	2
Net property tax equivalent		182,777	175,382	
Social Security		11,975	14,331	3
PSC Remainder Assessment		4,729	632	4
Other (specify): NONE	PY TAXES "CATCH UP" PMT	21,380	0	5
Total tax expense		220,861	190,345	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.182310				3
County tax rate	mills		5.696310				4
Local tax rate	mills		9.485760				5
School tax rate	mills		8.926170				6
Voc. school tax rate	mills		1.807490				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.098040				10
Less: state credit	mills		1.420020				11
Net tax rate	mills		24.678020				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.485760				14
Combined School Tax Rate	mills		10.733660				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.219420				17
Total Tax Rate	mills		26.098040				18
Ratio of Local and School Tax to Total	dec.		0.774749				19
Total tax net of state credit	mills		24.678020				20
Net Local and School Tax Rate	mills		19.119261				21
Utility Plant, Jan. 1	\$	10,441,758	10,441,758				22
Materials & Supplies	\$	33,408	33,408				23
Subtotal	\$	10,475,166	10,475,166				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,475,166	10,475,166				26
Assessment Ratio	dec.		0.930862				27
Assessed Value	\$	9,750,934	9,750,934				28
Net Local & School Rate	mills		19.119261				29
Tax Equiv. Computed for Current Year	\$	186,431	186,431				30
Tax Equivalent per 1994 PSC Report	\$	117,647					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	186,431					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. 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)	20,214				20,214	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)	705,408				705,408	8
Supply Mains (316)	329,136	14,014			343,150	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,054,758	14,014	0	0	1,068,772	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	567,783				567,783	12
Other Power Production Equipment (323)	234,869				234,869	13
Electric Pumping Equipment (325)	324,987				324,987	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	24,884				24,884	16
Total Pumping Plant	1,152,523	0	0	0	1,152,523	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	2,000				2,000	18
Sand or Other Media Filtration Equipment (332)	78,396				78,396	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	80,396	0	0	0	80,396	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,138				4,138	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	901,606				901,606	24
Transmission and Distribution Mains (343)	4,438,585	11,302	13,383		4,436,504	25
Services (345)	544,821	4,047	160		548,708	26
Meters (346)	410,598	8,984	300		419,282	27
Hydrants (348)	296,351	4,705	140		300,916	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 \$100,000. 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	6,596,099	29,038	13,983	0	6,611,154	
GENERAL PLANT						
Land and Land Rights (389)	1,500				1,500	30
Structures and Improvements (390)	105,677				105,677	31
Office Furniture and Equipment (391)	8,771	6,062			14,833	32
Computer Equipment (391.1)	117,799	5,167			122,966	33
Transportation Equipment (392)	140,074				140,074	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	57,609				57,609	36
Laboratory Equipment (395)	5,793				5,793	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	6,022				6,022	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	443,245	11,229	0	0	454,474	
Total utility plant in service directly assignable	9,327,021	54,281	13,983	0	9,367,319	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	9,327,021	54,281	13,983	0	9,367,319	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	891,322				891,322	25
Services (345)	123,544				123,544	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 \$100,000. 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)	67,230				67,230	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,082,096	0	0	0	1,082,096	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,082,096	0	0	0	1,082,096	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,082,096	0	0	0	1,082,096	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	418,363	2.90%	33,356	4
Supply Mains (316)	112,117	1.80%	5,950	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	530,480		39,306	
PUMPING PLANT				
Structures and Improvements (321)	281,178	3.20%	18,169	7
Other Power Production Equipment (323)	55,202	4.40%	10,334	8
Electric Pumping Equipment (325)	281,070	4.40%	14,299	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	24,646	4.40%	238	11
Total Pumping Plant	642,096		43,040	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,000	3.20%	0	12
Sand or Other Media Filtration Equipment (332)	78,396	6.00%	0	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	80,396		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	421,086	1.90%	17,131	17
Transmission and Distribution Mains (343)	468,614	1.30%	57,688	18
Services (345)	150,287	2.90%	15,856	19
Meters (346)	201,643	5.50%	22,822	20
Hydrants (348)	43,036	2.20%	6,570	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,284,666		120,067	
GENERAL PLANT				
Structures and Improvements (390)	38,047	2.90%	3,065	23
Office Furniture and Equipment (391)	7,045	5.80%	685	24
Computer Equipment (391.1)	36,979	26.70%	32,142	25
Transportation Equipment (392)	129,832	13.30%	10,242	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	48,072	5.80%	3,341	28
Laboratory Equipment (395)	5,793	5.80%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					451,719	4
316					118,067	5
317					0	6
	0	0	0	0	569,786	
321					299,347	7
323					65,536	8
325					295,369	9
326					0	10
328					24,884	11
	0	0	0	0	685,136	
331					2,000	12
332					78,396	13
333					0	14
334					0	15
	0	0	0	0	80,396	
341					0	16
342					438,217	17
343	13,383				512,919	18
345	160				165,983	19
346	300				224,165	20
348	140				49,466	21
349					0	22
	13,983	0	0	0	1,390,750	
390					41,112	23
391					7,730	24
391.1					69,121	25
392					140,074	26
393					0	27
394					51,413	28
395					5,793	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	6,022	15.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	<u>271,790</u>		<u>49,475</u>	
Total accum. prov. directly assignable	<u>2,809,428</u>		<u>251,888</u>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 <u><u>2,809,428</u></u>		 <u><u>251,888</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					6,022	31
397.1					0	32
398					0	33
	0	0	0	0	321,265	
	13,983	0	0	0	3,047,333	
					0	34
	13,983	0	0	0	3,047,333	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	136,541	1.30%	11,587	18
Services (345)	48,247	2.90%	3,583	19
Meters (346)	0	0.00%		20
Hydrants (348)	14,643	2.20%	1,480	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	199,431		16,650	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					148,128	18
345					51,830	19
346					0	20
348					16,123	21
349					0	22
	0	0	0	0	216,081	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	199,431		16,650	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	199,431		16,650	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	216,081	
					0	34
	0	0	0	0	216,081	

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			63,389	63,389	1
February			57,303	57,303	2
March			63,371	63,371	3
April			60,742	60,742	4
May			58,298	58,298	5
June			63,167	63,167	6
July			65,247	65,247	7
August			71,555	71,555	8
September			66,145	66,145	9
October			60,667	60,667	10
November			52,943	52,943	11
December			54,415	54,415	12
Total annual pumpage	0	0	737,242	737,242	

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):	737,242	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	737,242	3
Less: Gallons (000's) sold:	615,198	4
Gallons (000's) entering distribution system but not sold:	122,044	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:	1,691	9
Gallons (000's) used for other system uses:	9,600	10
Subtotal Estimated Usage:	11,291	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	7,266	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	103,487	17
Subtotal of Estimated Losses:	110,753	18
Percentage of water entering distribution system sold:	83%	19
Percentage of unaccounted for water:	14%	20
If more than 15%, indicate causes:		21
Aging System, service leaks, main breaks		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
leak protection programs, replacement		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,125	28
Date of maximum: 08/15/2008		29
Cause of maximum: warm weather, lawn irrigation, industrial production		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	867	33
Date of minimum: 11/27/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	964,354	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals served):		42
Inside municipality?		43
Outside municipality?		44

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)	
BERLIN STREET (DEEPWELL)	3	68	10	482,000	Yes	1
CTH E (DEEPWELL)	5	84	14	1,368,000	Yes	2
CTH E (DEEPWELL)	6	75	14	1,140,000	Yes	3
MATHESON STREET (DEEPWELL)	4	88	8	504,000	Yes	4
SOUTH WASHINGTON ST (DEEPWELL)	2	45	8	384,000	Yes	5
SWAN PARK	7	74	8	183,000	Yes	6
SWAN PARK	8	69	8	216,000	Yes	7

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	NO 2	NO 3	NO 4	1
Location	SOUTH WASHINGTON	BERLIN ST	MATHESON	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1951	1962	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	435	670	700	8
Pump Motor or Standby Engine Mfr	LAYNE	US	KOHLER	9
Year Installed	1951	1998	2006	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	50	75	195	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 5	NO 6	NO 7	15
Location	COUNTY TRUNK E	COUNTY TRUNK E	SWAN PARK	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	MUNICIPAL WELL	19
Year Installed	1970	1983	1999	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,900	950	510	22
Pump Motor or Standby Engine Mfr	KOHLER	CUMMINS	KOHLER	23
Year Installed	2002	2003	1999	24
Type	DIESEL	DIESEL	DIESEL	25
Horsepower	415	252	202	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	NO 8			1
Location	SWAN PARK			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	MUNICIPAL WELL			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	600			8
Pump Motor or Standby Engine Mfr	KOHLER			10
Year Installed	1999			11
Type	DIESEL			12
Horsepower	202			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	MT TOM	MT TOM 2	SHAMBEAU HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	ET	3
Year constructed	1994	1973	1973	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	55	110	6
Total capacity in gallons (actual)	300,000	750,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

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	1.500	409				409	1
M	D	2.000	1,658				1,658	2
M	D	3.000	365				365	3
A	D	4.000	1,736				1,736	4
M	D	4.000	31,060				31,060	5
A	D	6.000	1,855				1,855	6
M	D	6.000	75,336	360	376		75,320	* 7
M	D	8.000	65,589	54			65,643	* 8
P	D	8.000	0	5,780			5,780	* 9
M	D	10.000	50,746				50,746	10
M	D	12.000	41,195	423			41,618	* 11
M	D	14.000	3,355				3,355	12
M	D	16.000	11,315			(4,669)	6,646	* 13
M	D	20.000	1,730			9,585	11,315	* 14
Total Within Municipality			286,349	6,617	376	4,916	297,506	
M	D	20.000	9,925				9,925	15
Total Outside of Municipality			9,925	0	0	0	9,925	
Total Utility			296,274	6,617	376	4,916	307,431	

WATER MAINS

Water Mains (Page W-19)

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

main additions were financed with multiple sources: debt, contributed, and normal operations.

Explain all reported Adjustments.

Adjustments made to balances in order to accurately reflect total mains in service.

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)		
M	0.750	1,698	2	4		1,696	6	*	1
M	1.000	323	2			325	2	*	2
P	1.000	0	63			63		*	3
M	1.250	10				10			4
M	1.500	53				53			5
P	2.000	2	8			10		*	6
M	2.000	38				38			7
M	4.000	11				11			8
P	4.000	3				3			9
M	6.000	9				9			10
P	6.000	3	2			5		*	11
M	8.000	29				29			12
M	12.000	1				1			13
Total Utility		2,180	77	4	0	2,253	8		

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.

Most services were financed through development agreements (contributed capital) for new subdivisions.

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)	
0.750	2,591	10	3		2,598	62	1
1.000	83	1			84	2	2
1.500	28			(2)	26	4	3
2.000	32	7			39	6	4
3.000	10	1			11	6	5
4.000	5			(1)	4	2	6
6.000	6				6	6	7
10.000	1				1	1	8
Total:	2,756	19	3	(3)	2,769	89	

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)	
0.750	2,081	368	13	26	0	110	2,598	1
1.000	5	58	6	10	0	5	84	2
1.500	1	13	4	7	0	1	26	3
2.000	0	18	4	7	0	10	39	4
3.000	0	3	5	3	0	0	11	5
4.000	0	1	2	1	0	0	4	6
6.000	0	1	5	0	0	0	6	7
10.000	0	0	1	0	0	0	1	8
Total:	2,087	462	40	54	0	126	2,769	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjusted to accurately reflect proper number of meters in service

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

City tests meters on a regular basis, well with in the recommended 10 years. City replaces meters as necessary, usually with in the recommended 20 year schedule.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	427	14		(3)	438	* 2
Total Fire Hydrants	427	14	0	(3)	438	
Flushing Hydrants						
	48	1	2		47	3
Total Flushing Hydrants	48	1	2	0	47	

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:	424
Number of distribution system valves end of year:	777
Number of distribution valves operated during year:	73

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

adjustments made to accurately reflect proper number of hydrants.
