



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF WEST BEND WATER UTILITY

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Principal Office: 1115 S. MAIN STREET  
WEST BEND, WI 53095

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For the Year Ended: DECEMBER 31, 2008

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF WEST BEND WATER UTILITY

**Utility Address:** 1115 S. MAIN STREET  
WEST BEND, WI 53095

**When was utility organized?** 12/1/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR TERRANCE H. KIEKHAEFER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (262) 335 - 5040

**Fax Number:** (262) 335 - 5032

**Email Address:** wbwu@ci.west-bend.wi.us

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

**Name:** SARAH SCHLEEDE

**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE & CO LLP

TEN TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**Email Address:** sschleede@virchowkrause.com

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

**Name:** MR. DOUG BADE

**Title:** COUNCIL PRESIDENT

**Office Address:**

1115 SOUTH MAIN ST  
WEST BEND, WI 53095

**Telephone:** (608) 335 - 5100

**Fax Number:**

**Email Address:**

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

YES

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

**Name:**

**Title:**

**Office Address:** VIRCHOW KRAUSE & CO LLP

TEN TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**Email Address:**

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 12/31/2008

**Period covered by most recent audit:** 1/1/08 - 12/31/08

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

**Name:** MR TERRANCE H KIEKHAEFER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (262) 335 - 5040

**Fax Number:** (262) 335 - 5032

**Email Address:** wbwu@ci.west-bend.wi.us

**Name of utility commission/committee:** N/A - City Council is governing body

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

MS KRISTINE DEISS, MAYOR

**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:**

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,317,342	4,275,163	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,921,319	2,463,897	2
Depreciation Expense (403)	578,917	520,187	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	588,257	555,048	5
<b>Total Operating Expenses</b>	<b>4,088,493</b>	<b>3,539,132</b>	
<b>Net Operating Income</b>	<b>228,849</b>	<b>736,031</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>228,849</b>	<b>736,031</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	360	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	60,330	106,794	10
Miscellaneous Nonoperating Income (421)	141,473	815,936	11
<b>Total Other Income</b>	<b>201,803</b>	<b>923,090</b>	
<b>Total Income</b>	<b>430,652</b>	<b>1,659,121</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(74,946)	(74,946)	12
Other Income Deductions (426)	234,412	223,203	13
<b>Total Miscellaneous Income Deductions</b>	<b>159,466</b>	<b>148,257</b>	
<b>Income Before Interest Charges</b>	<b>271,186</b>	<b>1,510,864</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	156,977	151,997	14
Amortization of Debt Discount and Expense (428)	21,935	17,718	15
Amortization of Premium on Debt--Cr. (429)	862	410	16
Interest on Debt to Municipality (430)	43,701	48,364	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	20,135	0	19
<b>Total Interest Charges</b>	<b>201,616</b>	<b>217,669</b>	
<b>Net Income</b>	<b>69,570</b>	<b>1,293,195</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,489,441	18,191,409	20
Balance Transferred from Income (433)	69,570	1,293,195	21
Miscellaneous Credits to Surplus (434)	0	535,825	22
Miscellaneous Debits to Surplus--Debit (435)	26,903	530,988	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	(119,843)	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>19,651,951</b>	<b>19,489,441</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	4,317,342	0	4,317,342	1
<b>Total (Acct. 400):</b>	<b>4,317,342</b>	<b>0</b>	<b>4,317,342</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,921,319	0	2,921,319	2
<b>Total (Acct. 401-402):</b>	<b>2,921,319</b>	<b>0</b>	<b>2,921,319</b>	
<b>Depreciation Expense (403):</b>				
Derived	578,917	0	578,917	3
<b>Total (Acct. 403):</b>	<b>578,917</b>	<b>0</b>	<b>578,917</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	588,257	0	588,257	5
<b>Total (Acct. 408):</b>	<b>588,257</b>	<b>0</b>	<b>588,257</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>228,849</b>	<b>0</b>	<b>228,849</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	60,330		60,330	11
<b>Total (Acct. 419):</b>	<b>60,330</b>	<b>0</b>	<b>60,330</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		140,888	140,888	12
GAIN ON SALE OF ASSET	585	0	585	13
<b>Total (Acct. 421):</b>	<b>585</b>	<b>140,888</b>	<b>141,473</b>	
<b>TOTAL OTHER INCOME:</b>	<b>60,915</b>	<b>140,888</b>	<b>201,803</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(74,946)	0	(74,946)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(74,946)</b>	<b>0</b>	<b>(74,946)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	234,412	234,412	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>234,412</b>	<b>234,412</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(74,946)</b>	<b>234,412</b>	<b>159,466</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	156,977	0	156,977	18
<b>Total (Acct. 427):</b>	<b>156,977</b>	<b>0</b>	<b>156,977</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT ISSUANCE COSTS	21,935		21,935	19
<b>Total (Acct. 428):</b>	<b>21,935</b>	<b>0</b>	<b>21,935</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
AMORTIZATION OF DEBT PREMIUM	862		862	20
<b>Total (Acct. 429):</b>	<b>862</b>	<b>0</b>	<b>862</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	43,701	0	43,701	21
<b>Total (Acct. 430):</b>	<b>43,701</b>	<b>0</b>	<b>43,701</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
INTEREST CHARGED TO CONSTRUCTION	20,135		20,135	23
<b>Total (Acct. 432):</b>	<b>20,135</b>	<b>0</b>	<b>20,135</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>201,616</b>	<b>0</b>	<b>201,616</b>	
<b>NET INCOME:</b>	<b>163,094</b>	<b>(93,524)</b>	<b>69,570</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	9,263,362	10,226,079	19,489,441	24
<b>Total (Acct. 216):</b>	<b>9,263,362</b>	<b>10,226,079</b>	<b>19,489,441</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	163,094	(93,524)	69,570	25
<b>Total (Acct. 433):</b>	<b>163,094</b>	<b>(93,524)</b>	<b>69,570</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE	0		0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
PY ADJUSTMENT TO EARNED SURPLUS	26,903		26,903	27
<b>Total (Acct. 435)--Debit:</b>	<b>26,903</b>	<b>0</b>	<b>26,903</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
APPROPRIATIONS FROM TIF	(119,843)		(119,843)	29
<b>Total (Acct. 439)--Debit:</b>	<b>(119,843)</b>	<b>0</b>	<b>(119,843)</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>9,519,396</b>	<b>10,132,555</b>	<b>19,651,951</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.**

435 - This is a prior year adjustment to earned surplus for customer deposits and other liabilities not on the balance sheet in 2007.

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,317,342	0	0	0	4,317,342	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		(185)			(185)	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>4,317,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,317,527</b>	

## 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	935,454	0	935,454	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	240,469	0	240,469	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
<b>Total Payroll</b>	<b>1,175,923</b>	<b>0</b>	<b>1,175,923</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	18.0	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	35,915,492	34,585,265	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	9,605,051	8,597,652	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>26,310,441</b>	<b>25,987,613</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,275,000	1,425,000	7
Other Investments (124)	423,193	364,041	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	1,976,423	1,852,233	11
<b>Total Other Property and Investments</b>	<b>3,674,616</b>	<b>3,641,274</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	8,532	7,909	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)	586,880	356,510	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	837,252	833,612	17
Other Accounts Receivable (143)	524	24,609	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	137,970	89,942	20
Plant Materials and Operating Supplies (154)	51,706	47,644	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
<b>Total Current and Accrued Assets</b>	<b>1,622,864</b>	<b>1,360,226</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	98,334	96,988	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	226,612	339,382	31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	387,316		34
<b>Total Deferred Debits</b>	<b>712,262</b>	<b>436,370</b>	
<b>Total Assets and Other Debits</b>	<b>32,320,183</b>	<b>31,425,483</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,479,893	3,479,893	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	19,651,951	19,489,441	37
<b>Total Proprietary Capital</b>	<b>23,131,844</b>	<b>22,969,334</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	5,150,000	4,805,000	38
Advances from Municipality (223)	1,120,767	1,380,767	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>6,270,767</b>	<b>6,185,767</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	744,101	169,687	42
Payables to Municipality (233)	19,407	0	43
Customer Deposits (235)	25,845	0	44
Taxes Accrued (236)	518,852	491,112	45
Interest Accrued (237)	65,614	66,760	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	179,130	170,023	48
<b>Total Current and Accrued Liabilities</b>	<b>1,552,949</b>	<b>897,582</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	3,920	4,782	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,293,033	1,368,018	51
<b>Total Deferred Credits</b>	<b>1,296,953</b>	<b>1,372,800</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	67,670		54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>67,670</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>32,320,183</b>	<b>31,425,483</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	34,585,265	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	22,689,913	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,859,124	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	163,124				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	203,331				8
<b>Total Utility Plant</b>	<b>35,915,492</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	6,881,114	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,723,937	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
<b>Total Accumulated Provision</b>	<b>9,605,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>26,310,441</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	6,089,059				<b>6,089,059</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	578,917				<b>578,917</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	50,507				<b>50,507</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Adjustment	244,085				<b>244,085</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>873,509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>873,509</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	81,454				<b>81,454</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>81,454</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,454</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>6,881,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,881,114</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	2,508,593				<b>2,508,593</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	234,412				<b>234,412</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
Adjustments	(19,068)				<b>(19,068)</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>215,344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215,344</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>2,723,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,723,937</b>	26
<b>Footnotes</b>						27

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

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

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

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	51,706	47,644	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>51,706</b>	<b>47,644</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 DEBT ISSUE	154	428	0	1
1999 DEBT ISSUE	6,406	428	0	2
2000 DEBT ISSUE	1,360	428	737	3
2001 DEBT ISSUE	5,588	428	16,764	4
2004 DEBT ISSUE	900	428	4,498	5
2005 DEBT ISSUE	3,830	428	19,795	6
2006 DEBT ISSUE	2,460	428	30,573	7
2007 DEBT ISSUE	730	428	3,194	8
2008 DEBT ISSUE	1,370	428	22,773	9
<b>Total</b>			<b>98,334</b>	
<b>Unamortized premium on debt (251)</b>				
2007 DEBT ISSUE	862	429	3,920	10
<b>Total</b>			<b>3,920</b>	

### CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,479,893	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>3,479,893</b>	

### BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 REVENUE BONDS	03/01/1998	03/01/2008	4.39%	0	1
1999 REVENUE BONDS	03/01/1999	03/01/2019	4.54%	0	2
2000 REVENUE BONDS	04/01/2000	03/01/2010	4.83%	205,000	3
2001 REVENUE BONDS	04/01/2001	03/01/2012	4.30%	360,000	4
2005 REVENUE BONDS	04/01/2005	03/01/2014	3.75%	875,000	5
2006 REVENUE BONDS	04/01/2006	03/01/2021	4.36%	985,000	6
2008 REVENUE BONDS	04/24/2008	03/01/2018	3.66%	2,725,000	7
<b>Total Bonds (Account 221):</b>				<b>5,150,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
2004 G.O. NOTES	03/01/2004	03/01/2014	3.24%	225,000	1
2001 G.O. REFUNDING	12/31/2001	02/01/2010	4.05%	356,555	2
2007 G.O. NOTES	04/06/2007	04/01/2017	3.62%	465,000	3
2003 G.O. REFUNDING	04/01/2003	04/01/2012	2.96%	74,212	4
<b>Total for Account 223</b>				<b>1,120,767</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		5
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		6
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	491,112	1
<b>Accruals:</b>		
Charged water department expense	588,258	2
Charged electric department expense		3
Charged sewer department expense	12,486	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>600,744</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	491,112	6
Social Security taxes	78,286	7
PSC Remainder Assessment	3,606	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>573,004</b>	
<b>Balance end of year</b>	<b>518,852</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1998 Revenue Bonds	2,913	1,457	4,370	0	1
2006 REVENUE BONDS	14,391	40,508	41,174	13,725	2
2001 REVENUE BONDS	6,497	16,956	17,970	5,483	3
1999 REVENUE BONDS	7,623	13,604	21,227	0	4
2000 REVENUE BONDS	5,102	11,308	12,907	3,503	5
2008 REVENUE BONDS		36,074	19,034	17,040	6
2005 REVENUE BONDS	12,990	37,070	37,830	12,230	7
<b>Subtotal</b>	<b>49,516</b>	<b>156,977</b>	<b>154,512</b>	<b>51,981</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	8
2007 G.O. NOTES	4,907	18,406	18,813	4,500	9
2001 G.O. REFUNDING	8,831	15,007	17,819	6,019	10
2003 G.O. NOTES	797	2,925	3,011	711	11
2002 GO NOTES	0			0	12
2004 GO NOTES	2,709	7,363	7,669	2,403	13
<b>Subtotal</b>	<b>17,244</b>	<b>43,701</b>	<b>47,312</b>	<b>13,633</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	14
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	15
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>66,760</b>	<b>200,678</b>	<b>201,824</b>	<b>65,614</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF	1,275,000	1
<b>Total (Acct. 123):</b>	<b>1,275,000</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	423,193	2
<b>Total (Acct. 124):</b>	<b>423,193</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
BOND REDEMPTION ACCOUNT	378,153	5
CONSTRUCTION ACCOUNT	1,044,192	6
BOND RESERVE ACCOUNT	554,078	7
<b>Total (Acct. 128):</b>	<b>1,976,423</b>	
<b>Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	837,252	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>837,252</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
MISCELLANEOUS BILLINGS	524	16
<b>Total (Acct. 143):</b>	<b>524</b>	
<b>Receivables from Municipality (145):</b>		
FROM TIF FOR CAPITAL ADDITIONS	4,515	17
RECEIVABLE FROM SEWER	51,610	18

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM CITY FOR VARIOUS OPERATING EXPENSES	81,845	19
<b>Total (Acct. 145):</b>	<b>137,970</b>	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
ENGINEERING FEES	226,612	22
<b>Total (Acct. 183):</b>	<b>226,612</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
DEFERRED WATER TOWER PAINTING	387,316	25
<b>Total (Acct. 186):</b>	<b>387,316</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO TIF	19,407	26
<b>Total (Acct. 233):</b>	<b>19,407</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,124,199	27
COMPENSATED ABSENCES	168,834	28
<b>Total (Acct. 253):</b>	<b>1,293,033</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

Received PSC approval on 3/16/09 to amortize the cost of the water tower painting over 5 years.

**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.**

Done

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## RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	22,125,813	0	0	0	22,125,813	1
Materials and Supplies	49,675	0	0	0	49,675	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	6,485,086	0	0	0	6,485,086	4
Customer Advances for Construction					0	5
Regulatory Liability	1,161,672	0	0	0	1,161,672	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>14,528,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,528,730</b>	
Net Operating Income	228,849	0	0	0	228,849	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.58%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,199,145	0	0	0	1,199,145	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	74,946	0	0	0	74,946	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>1,124,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,124,199</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

A rate increase was made effective July 10, 2008 which increased revenues in 2008.

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

Issued new debt for \$2,725,000 in 2008.

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

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**7. Any additional matters.**

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of West Bend Water Utilities, as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying prescribed form.

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 and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

3/31/2009

Virchow Krause & Co LLP.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	4,078,116	4,058,947	1
<b>Total Sales of Water</b>	<b>4,078,116</b>	<b>4,058,947</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	60,639	55,414	2
Rents from Water Property (472 )	136,245	121,222	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	42,342	39,580	5
<b>Total Other Operating Revenues</b>	<b>239,226</b>	<b>216,216</b>	
<b>Total Operating Revenues</b>	<b>4,317,342</b>	<b>4,275,163</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	229,643	166,851	6
Pumping Expenses (620-633)	410,753	411,020	7
Water Treatment Expenses (640-652)	212,973	172,278	8
Transmission and Distribution Expenses (660-678)	824,234	850,826	9
Customer Accounts Expenses (901-906)	90,374	87,856	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	1,153,342	775,066	12
<b>Total Operation and Maintenance Expenses</b>	<b>2,921,319</b>	<b>2,463,897</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	578,917	520,187	13
Amortization Expense (404-407)		0	14
Taxes (408 )	588,257	555,048	15
<b>Total Other Operating Expenses</b>	<b>1,167,174</b>	<b>1,075,235</b>	
<b>Total Operating Expenses</b>	<b>4,088,493</b>	<b>3,539,132</b>	
<b>NET OPERATING INCOME</b>	<b>228,849</b>	<b>736,031</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	10,369	544,533	2,072,882	5
Commercial (461.2 )	862	230,026	669,303	6
Industrial (461.3 )	77	106,705	212,126	7
Public Authority (461.4 )	67	44,118	116,508	8
<b>Total Metered Sales to General Customers (461)</b>	<b>11,375</b>	<b>925,382</b>	<b>3,070,819</b>	
Private Fire Protection Service (462 )	317		151,055	9
Public Fire Protection Service (463 )	11,117		856,242	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>22,809</b>	<b>925,382</b>	<b>4,078,116</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	856,242	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>856,242</b>	
<b>Forfeited Discounts (470):</b>		
MISCELLANEOUS SERVICE REVENUE	820	5
Customer late payment charges	59,819	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>60,639</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF WATER TOWERS TO CELLULAR COMPANIES	136,245	7
<b>Total Rents from Water Property (472)</b>	<b>136,245</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	42,342	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>42,342</b>	

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## OTHER OPERATING REVENUES (WATER)

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**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.**

Done

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## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	171	244	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	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)	229,472	166,607	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
<b>Total Source of Supply Expenses</b>	<b>229,643</b>	<b>166,851</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	3,823	4,353	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	176,599	180,340	16
Pumping Labor and Expenses (624)	18,738	18,906	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	51,544	32,994	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	3,166	2,278	21
Maintenance of Structures and Improvements (631)	61,669	72,921	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	95,214	99,228	24
<b>Total Pumping Expenses</b>	<b>410,753</b>	<b>411,020</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	1,549	895	25
Chemicals (641)	137,317	102,531	26
Operation Labor and Expenses (642)	32,900	25,895	27
Miscellaneous Expenses (643)	228	541	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	896	759	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	40,083	41,657	32
<b>Total Water Treatment Expenses</b>	<b>212,973</b>	<b>172,278</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	97	0	33
Storage Facilities Expenses (661)	12,475	8,843	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)	26,939	23,121	36
Customer Installations Expenses (664)	1,356	1,640	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	12,732	12,768	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	131,656	34,547	42
Maintenance of Transmission and Distribution Mains (673)	330,420	436,254	43
Maintenance of Services (675)	213,855	217,984	44
Maintenance of Meters (676)	35,660	47,532	45
Maintenance of Hydrants (677)	59,044	68,137	46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>824,234</b>	<b>850,826</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	1,721	2,659	48
Meter Reading Expenses (902)	20,055	16,688	49
Customer Records and Collection Expenses (903)	68,783	68,423	50
Uncollectible Accounts (904)	(185)	86	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
<b>Total Customer Accounts Expenses</b>	<b>90,374</b>	<b>87,856</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	308,207	262,984	55
Office Supplies and Expenses (921)	58,193	40,054	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	32,528	29,933	58
Property Insurance (924)		0	59
Injuries and Damages (925)	72,149	67,390	60
Employee Pensions and Benefits (926)	543,638	249,968	61
Regulatory Commission Expenses (928)	18,263	10,033	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	31,485	36,172	64
Rents (931)		0	65
Maintenance of General Plant (932)	88,879	78,532	66
<b>Total Administrative and General Expenses</b>	<b>1,153,342</b>	<b>775,066</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,921,319</b>	<b>2,463,897</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

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

926 - The amount of health insurance expense increased in 2008, due to two employees claims increasing and the OPEB liability.

626 - This increase relates to the increase in contractual service expense for pumping and pumping supplies in 2008.

921 - There was a decrease in office expenses in 2007. In 2008, office expenses went back up to pre-2007 levels.

614 - \$62,661.98 was attributed to the 2008 water study modeling project, remaining balance represents the final year of the well exploration amortization of \$94,736.93 and the current year well exploration costs of \$48,006.52.

673 - There were more main breaks in 2007 than in 2008.

920 - Engineering costs increased in 2008.

672 - This account includes current year amortization of water tower painting of \$96,829.

676 - In 2007, labor increased due to renegotiation of the union contract. Back down to pre-2007 levels in 2008.

641 - Increase in 2008 is related to Chlorine Break Point Study and chemical modification on wells.

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### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		518,851	491,112	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		12,486	11,785	2
<b>Net property tax equivalent</b>		<b>506,365</b>	<b>479,327</b>	
Social Security		78,286	74,452	3
PSC Remainder Assessment		3,606	4,769	4
Other (specify): CAPITALIZED TAXES		0	(3,500)	5
<b>Total tax expense</b>		<b>588,257</b>	<b>555,048</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.183398				3
County tax rate	mills		2.928802				4
Local tax rate	mills		8.477598				5
School tax rate	mills		7.312713				6
Voc. school tax rate	mills		1.451104				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.353615</b>				<b>10</b>
Less: state credit	mills		1.183049				11
<b>Net tax rate</b>	mills		<b>19.170566</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.477598</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.763817</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.241415</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.353615</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.847094</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.170566</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.239262</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>34,874,143</b>	34,874,143				<b>22</b>
Materials & Supplies	\$	<b>47,644</b>	47,644				<b>23</b>
<b>Subtotal</b>	\$	<b>34,921,787</b>	<b>34,921,787</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>392,475</b>	392,475				<b>25</b>
<b>Taxable Assets</b>	\$	<b>34,529,312</b>	<b>34,529,312</b>				<b>26</b>
Assessment Ratio	dec.		0.925313				<b>27</b>
<b>Assessed Value</b>	\$	<b>31,950,421</b>	<b>31,950,421</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.239262</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>518,851</b>	<b>518,851</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	346,040					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b> <b>33</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>518,851</b>					<b>34</b>
Footnotes							<b>35</b>

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## PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Difference is related to CWIP and property held for future use.

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## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	140,866	1,404			142,270	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)	488,180				488,180	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>629,046</b>	<b>1,404</b>	<b>0</b>	<b>0</b>	<b>630,450</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	1,200,152	62,496		(10,902)	1,251,746	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	1,038,622	3,548		(28,000)	1,014,170	14
Diesel Pumping Equipment (326)	503,967				503,967	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>2,742,741</b>	<b>66,044</b>	<b>0</b>	<b>(38,902)</b>	<b>2,769,883</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	76,102				76,102	17
Structures and Improvements (331)	355,487	3,115			358,602	18
Sand or Other Media Filtration Equipment (332)	479,909			(3,051)	476,858	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
<b>Total Water Treatment Plant</b>	<b>911,498</b>	<b>3,115</b>	<b>0</b>	<b>(3,051)</b>	<b>911,562</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	52,719				52,719	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,277,297				2,277,297	24
Transmission and Distribution Mains (343)	8,295,273	416,144	16,709	15,363	8,710,071	25
Services (345)	654,417	37,607	3,829		688,195	26
Meters (346)	1,482,164	204,915	50,727	44,149	1,680,501	27
Hydrants (348)	1,355,530	127,059	10,189	186,238	1,658,638	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>14,117,400</b>	<b>785,725</b>	<b>81,454</b>	<b>245,750</b>	<b>15,067,421</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	20,950				20,950	30
Structures and Improvements (390)	960,522			10,902	971,424	31
Office Furniture and Equipment (391)	39,631				39,631	32
Computer Equipment (391.1)	370,906	12,724		(28,182)	355,448	33
Transportation Equipment (392)	677,094	73,576			750,670	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	177,747	4,903		28,000	210,650	36
Laboratory Equipment (395)	5,166				5,166	37
Power Operated Equipment (396)	86,059				86,059	38
Communication Equipment (397)	132,675	47,645			180,320	39
SCADA Equipment (397.1)	520,095				520,095	40
Miscellaneous Equipment (398)	170,184				170,184	41
<b>Total General Plant</b>	<b>3,161,029</b>	<b>138,848</b>	<b>0</b>	<b>10,720</b>	<b>3,310,597</b>	
<b>Total utility plant in service directly assignable</b>	<b>21,561,714</b>	<b>995,136</b>	<b>81,454</b>	<b>214,517</b>	<b>22,689,913</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>21,561,714</b>	<b>995,136</b>	<b>81,454</b>	<b>214,517</b>	<b>22,689,913</b>	

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

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

**If Adjustments for any account are nonzero, please explain.**

394 & 325 - These accounts net to zero. Reclassification adjustment

321 & 390 - These accounts net to zero. Reclassification adjustment

391.1 - This adjustment is for the amount the city refunded the utility for amounts capitalized in 2007

Adjustments made to accounts 332, 343, 346, and 348 were to reconcile PSC to detailed property records & audited financial statements.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	95,170				95,170	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	18,000				18,000	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>113,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,170</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	414,650				414,650	18
Sand or Other Media Filtration Equipment (332)	345,350				345,350	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>760,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>760,000</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	32,658				32,658	24
Transmission and Distribution Mains (343)	8,254,127	118,535		(15,363)	8,357,299	25
Services (345)	2,594,091	16,444			2,610,535	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	980,627	5,909		(1,074)	985,462	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>11,861,503</b>	<b>140,888</b>	<b>0</b>	<b>(16,437)</b>	<b>11,985,954</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,734,673</b>	<b>140,888</b>	<b>0</b>	<b>(16,437)</b>	<b>12,859,124</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>12,734,673</b>	<b>140,888</b>	<b>0</b>	<b>(16,437)</b>	<b>12,859,124</b>	

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

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

If Adjustments for any account are nonzero, please explain.

348 & 343 - Adjustment made to true up split between utility financed and contributed plant.

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## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	329,649	2.90%	14,157	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>329,649</b>		<b>14,157</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	316,597	3.20%	38,230	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	465,068	4.40%	51,320	9
Diesel Pumping Equipment (326)	233,098	4.40%	22,175	10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>1,014,763</b>		<b>111,725</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	158,415	3.20%	12,425	12
Sand or Other Media Filtration Equipment (332)	98,362	3.20%	15,736	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>256,777</b>		<b>28,161</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	949,218	1.90%	43,269	17
Transmission and Distribution Mains (343)	1,012,738	1.30%	110,435	18
Services (345)	167,048	2.90%	19,468	19
Meters (346)	234,317	5.50%	101,015	20
Hydrants (348)	46,075	2.20%	35,181	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,409,396</b>		<b>309,368</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	313,947	2.90%	28,013	23
Office Furniture and Equipment (391)	26,517	5.80%	2,299	24
Computer Equipment (391.1)	370,905	26.70%	0	25
Transportation Equipment (392)	677,093	13.30%	73,576	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	123,802	5.80%	11,264	28
Laboratory Equipment (395)	4,007	5.80%	300	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					343,806	4
316					0	5
317					0	6
	0	0	0	0	343,806	
321					354,827	7
323					0	8
325					516,388	9
326					255,273	10
328					0	11
	0	0	0	0	1,126,488	
331					170,840	12
332					114,098	13
333					0	14
334					0	15
	0	0	0	0	284,938	
341					0	16
342					992,487	17
343	16,709			15,364	1,121,828	18
345	3,829				182,687	19
346	50,727			45,178	329,783	20
348	10,189			183,544	254,611	21
349					0	22
	81,454	0	0	244,086	2,881,396	
390					341,960	23
391					28,816	24
391.1				(28,012)	342,893	25
392					750,669	26
393					0	27
394					135,066	28
395					4,307	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	42,590	7.50%	6,454	<b>30</b>
Communication Equipment (397)	92,756	9.20%	14,398	<b>31</b>
SCADA Equipment (397.1)	355,928	9.20%	47,849	<b>32</b>
Miscellaneous Equipment (398)	70,929	5.80%	9,871	<b>33</b>
<b>Total General Plant</b>	<b>2,078,474</b>		<b>194,024</b>	
<b>Total accum. prov. directly assignable</b>	<b>6,089,059</b>		<b>657,435</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>6,089,059</b>		 <b>657,435</b>	

**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					49,044	30
397					107,154	31
397.1					403,777	32
398					80,800	33
	0	0	0	(28,012)	2,244,486	
	81,454	0	0	216,074	6,881,114	
					0	34
	81,454	0	0	216,074	6,881,114	

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

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)**

**If Adjustments for any account are nonzero, please explain.**

Adjustments to accounts 343, 346, 348, 391, and 398 were made to reconcile PSC to detailed property records & audited financial statements.

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

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## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	1,523	3.20%	3,045	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	10,538	4.40%	900	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>12,061</b>		<b>3,945</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	142,736	3.20%	13,269	12
Sand or Other Media Filtration Equipment (332)	144,843	3.30%	11,397	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>287,579</b>		<b>24,666</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	13,631	1.90%	621	17
Transmission and Distribution Mains (343)	1,172,747	1.30%	108,074	18
Services (345)	831,457	2.90%	75,467	19
Meters (346)	0	0.00%		20
Hydrants (348)	191,118	2.20%	21,639	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,208,953</b>		<b>205,801</b>	
<b>GENERAL PLANT</b>				
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					4,568	7
323					0	8
325					11,438	9
326					0	10
328					0	11
	0	0	0	0	16,006	
331					156,005	12
332				(3,101)	153,139	13
333					0	14
334					0	15
	0	0	0	(3,101)	309,144	
341					0	16
342					14,252	17
343				(15,363)	1,265,458	18
345				470	907,394	19
346					0	20
348				(1,074)	211,683	21
349					0	22
	0	0	0	(15,967)	2,398,787	
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)	
<b>GENERAL PLANT</b>				
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,508,593</b>		<b>234,412</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>2,508,593</b>		<b>234,412</b>	

**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	(19,068)	2,723,937	
					0	34
	0	0	0	(19,068)	2,723,937	

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

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**Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)**

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.**

349 - Account was fully depreciated in 2008.

**If Adjustments for any account are nonzero, please explain.**

Adjustments made to accounts 343, 332, 345, and 348 were to true up the split between utility financed and contributed plant.

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

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## 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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			82,295	82,295	1
February			76,016	76,016	2
March			83,688	83,688	3
April			85,970	85,970	4
May			87,129	87,129	5
June			87,060	87,060	6
July			95,849	95,849	7
August			105,475	105,475	8
September			90,219	90,219	9
October			81,401	81,401	10
November			72,958	72,958	11
December			77,917	77,917	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,025,977</b>	<b>1,025,977</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	1,025,977	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>1,025,977</b>	3
Less: Gallons (000's) sold:	925,382	4
Gallons (000's) entering distribution system but not sold:	<b>100,595</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	5,200	10
Subtotal Estimated Usage:	<b>5,200</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>95,395</b>	17
Subtotal of Estimated Losses:	<b>95,395</b>	18
Percentage of water entering distribution system sold:	<b>90%</b>	19
Percentage of unaccounted for water:	<b>9%</b>	20
If more than 15%, indicate causes:		21
		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
		26
		27

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,428	28
Date of maximum: 09/24/2008		29
Cause of maximum: Flushing		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,972	33
Date of minimum: 11/24/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,256,557	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:	32	40
Number of service breaks repaired this year:	21	41
Population served (estimate the number of individuals served):		42
Inside municipality?	30,320	43
Outside municipality?	80	44

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1115 EVERGREEN STREET	5	398	10	375,000	Yes	<b>1</b>
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	<b>2</b>
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	<b>3</b>
1404 OAK STREET	8	93	30	1,200,000	Yes	<b>4</b>
1600 BUCKINGHAM LANE	7	88	30	1,000,000	Yes	<b>5</b>
2000 W. DECORAH	13	102	30	1,500,000	Yes	<b>6</b>
700 N. KUESTER LANE	11	80	30	700,000	Yes	<b>7</b>
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	<b>8</b>
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	<b>9</b>

## 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	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2007	2006	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	380	725	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	2007	1991	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	75	125	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	15
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	16
Purpose	P	P	P	17
Destination	D	T	D	18
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	19
Year Installed	2002	2004	2007	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	850	1,660	330	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U S MOTOR	23
Year Installed	1978	1991	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	25	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	7	8	9	1
Location	1600 BUCKINGHAM LANE	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2002	2007	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	660	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	10
Year Installed	1966	1966	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	15
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	19
Year Installed	2005	2004	2005	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	700	400	1,600	22
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	24
Year Installed	2005	1990	2005	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	40	125	27
Footnotes				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	BOOSTER #6	BOOSTER #6-1		1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER		5
Year Installed	2006	1999		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	940	940		8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR		10
Year Installed	1997	1962		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	50		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	1	10TH AVENUE	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>3</b>
Year constructed	1959	1978	1967	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	10	234	6	<b>6</b>
Total capacity in gallons (actual)	197,000	1,000,000	298,000	<b>7</b>
				<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>11</b>
Filters, type (gravity, pressure, other, none)				<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>13</b>
Is a corrosion control chemical used (yes, no)?				<b>14</b>
Is water fluoridated (yes, no)?				<b>15</b>
				<b>16</b>
Footnotes				<b>17</b>

## 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	AIRSTRIPPER	BARTON	HOSPITAL	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1990	1967	1997	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	10	234	90	6
Total capacity in gallons (actual)	120,000	300,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.4000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14
Footnotes				15

## 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	NORTHWEST	UNIVERSITY	WELL #8	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		3
Year constructed	1997	1978		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	315	154		6
Total capacity in gallons (actual)	400,000	2,000,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0160	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			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	4.000	13,100				13,100	1	
M	D	6.000	301,862		3,334		298,528	2	
P	D	6.000	44				44	3	
M	D	8.000	198,927	1,440			200,367	4	
P	D	8.000	6,861	3,334		90	10,285	5	
M	D	10.000	65,102				65,102	6	
M	T	10.000	6,630				6,630	7	
P	D	10.000	66				66	8	
M	D	12.000	128,195				128,195	9	
M	T	12.000	17,144				17,144	10	
P	D	12.000	3,039	616			3,655	11	
M	T	14.000	81				81	12	
P	D	14.000	824				824	13	
M	T	16.000	3,817				3,817	14	
M	T	18.000	694				694	15	
<b>Total Within Municipality</b>			<b>746,386</b>	<b>5,390</b>	<b>3,334</b>	<b>90</b>	<b>748,532</b>		
M	D	8.000	3,973				3,973	16	
M	D	12.000	5,162				5,162	17	
<b>Total Outside of Municipality</b>			<b>9,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,135</b>		
<b>Total Utility</b>			<b>755,521</b>	<b>5,390</b>	<b>3,334</b>	<b>90</b>	<b>757,667</b>		

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## WATER MAINS

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**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.**

    Additions were financed by developer contributions, the municipality, and the utility.

**Explain all reported Adjustments.**

    Adjustments made to reconcile general ledger to property records.

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## 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	3,571				3,571		1
L	0.750	918				918		2
L	1.000	12				12		3
M	1.000	2,133				2,133		4
L	1.250	2				2		5
M	1.250	1,617	27			1,644		6
M	1.500	126				126		7
L	1.500	7				7		8
L	2.000	4				4		9
M	2.000	190	2			192		10
M	3.000	4				4		11
M	4.000	95			1	94		12
M	6.000	134	1		1	134		13
P	6.000		1			1		14
M	8.000	96				96		15
M	10.000	1				1		16
M	12.000	1				1		17
<b>Total Utility</b>		<b>8,911</b>	<b>31</b>	<b>2</b>	<b>0</b>	<b>8,940</b>	<b>0</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

Additions were financed by developer contributions, the municipality, and the utility.

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

Utility owned services not in use were zero as stated in the report.

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## 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	10,208	742	611	8	10,347	23	1
0.750	551	18	18	1	552	0	2
1.000	331	22	21	1	333	1	3
1.250	0				0	0	4
1.500	164				164	48	5
2.000	126	2			128	26	6
3.000	33	3			36	17	7
4.000	18				18	8	8
6.000	4				4	2	9
<b>Total:</b>	<b>11,435</b>	<b>787</b>	<b>650</b>	<b>10</b>	<b>11,582</b>	<b>125</b>	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	9,842	384	32	12	6	71	10,347	1
0.750	454	77	12	1	0	8	552	2
1.000	135	162	19	9	0	8	333	3
1.250	0	0	0	0	0	0	0	4
1.500	0	128	8	12	0	16	164	5
2.000	0	95	3	21	0	9	128	6
3.000	0	25	1	5	1	4	36	7
4.000	0	7	2	6	0	3	18	8
6.000	0	1	0	1	0	2	4	9
<b>Total:</b>	<b>10,431</b>	<b>879</b>	<b>77</b>	<b>67</b>	<b>7</b>	<b>121</b>	<b>11,582</b>	

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## METERS

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**Meters (Page W-21)**

**Explain all reported adjustments.**

Adjustments made to reconcile general ledger to actual property records.

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

Yes

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	19				19	1
Within Municipality	1,376	20	16		1,380	2
<b>Total Fire Hydrants</b>	<b>1,395</b>	<b>20</b>	<b>16</b>	<b>0</b>	<b>1,399</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	562	*
Number of distribution system valves end of year:	2,000	
Number of distribution valves operated during year:	883	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

The Public Service Commission no longer regulates valve and hydrant testing. We follow the recommendation of the Wisconsin Department of Natural Resources which states that we should test them every three years. Therefore, we test approximately one-third annually.

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