



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: COTTAGE GROVE WATER UTILITY

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Principal Office: 221 EAST COTTAGE GROVE ROAD  
COTTAGE GROVE, WI 53527

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For the Year Ended: DECEMBER 31, 2009

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

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

## GENERAL RULES FOR REPORTING

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

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### SIGNATURE PAGE

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I KIM MANELY of  
(Person responsible for accounts)

COTTAGE GROVE WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/01/2010  
(Date)

VILLAGE ADMINISTRATOR  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Cottage Grove Water Utility  
Cottage Grove, Wisconsin

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 the Cottage Grove Water Utility, an enterprise fund of the Village of Cottage Grove as of December 31, 2009 and 2008, 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, 2009 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.

Madison, Wisconsin  
April 1, 2010

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** COTTAGE GROVE WATER UTILITY  
**Utility Address:** 221 EAST COTTAGE GROVE ROAD  
COTTAGE GROVE, WI 53527

**When was utility organized?** 1/1/1941  
**Report any change in name:**  
**Effective Date:**  
**Utility Web Site:**

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

**Name:** KIM MANLEY  
**Title:** VILLAGE ADMINISTRATOR  
**Office Address:**  
221 EAST COTTAGE GROVE ROAD  
COTTAGE GROVE, WI 53527

**Telephone:** (608) 839 - 4704  
**Fax Number:** (608) 839 - 4698  
**Email Address:** kmanley@village.cottage-grove.wi.us

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

**Name:** SARAH SCHLEEDE  
**Title:** MANAGER  
**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622 EXT 2310  
**Fax Number:** (608) 249 - 8532  
**Email Address:** sarah.schleede@bakertilly.com

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

**Name:** CHRISTOPHER DYER  
**Title:**  
**Office Address:**  
221 E COTTAGE GROVE RD  
COTTAGE GROVE, WI 53527

**Telephone:** (608) 839 - 4704  
**Fax Number:** (608) 839 - 4698  
**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:** BAKER TILLY VIRCHOW KRAUSE, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 2310  
**Fax Number:** (608) 249 - 8532  
**Email Address:** sarah.schleede@bakertilly.com

## IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 12/31/2009

**Period covered by most recent audit:** 1/1/2009 - 12/31/2009

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

**Name:** JIM HESSLING

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

221 EAST COTTAGE GROVE ROAD  
COTTAGE GROVE, WI 53527

**Telephone:** (608) 839 - 4704

**Fax Number:** (608) 839 - 1603

**Email Address:** jhessling@village.cottage-grove.wi.us

**Name of utility commission/committee:** COTTAGE GROVE UTILITY COMMISSION

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

- MR CHRISTOPHER DYER
- MR DAVE KERZNAR
- MR CHARLES ROGERS
- MS KATHY SHOOK
- MR MIKE WILLKOMM

**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)	739,253	738,579	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	383,594	349,970	2
Depreciation Expense (403)	150,491	146,830	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	172,213	171,845	5
<b>Total Operating Expenses</b>	<b>706,298</b>	<b>668,645</b>	
<b>Net Operating Income</b>	<b>32,955</b>	<b>69,934</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>32,955</b>	<b>69,934</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,736	34,498	10
Miscellaneous Nonoperating Income (421)	159,100	213,775	11
<b>Total Other Income</b>	<b>165,836</b>	<b>248,273</b>	
<b>Total Income</b>	<b>198,791</b>	<b>318,207</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(15,891)	(15,891)	12
Other Income Deductions (426)	90,064	87,409	13
<b>Total Miscellaneous Income Deductions</b>	<b>74,173</b>	<b>71,518</b>	
<b>Income Before Interest Charges</b>	<b>124,618</b>	<b>246,689</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	5,002	8,756	14
Amortization of Debt Discount and Expense (428)	965	1,748	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	25,265	26,009	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	2,831	19
<b>Total Interest Charges</b>	<b>31,232</b>	<b>33,682</b>	
<b>Net Income</b>	<b>93,386</b>	<b>213,007</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,752,686	6,542,201	20
Balance Transferred from Income (433)	93,386	213,007	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,522	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,846,072</b>	<b>6,752,686</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	739,253	0	739,253	1
<b>Total (Acct. 400):</b>	<b>739,253</b>	<b>0</b>	<b>739,253</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	383,594	0	383,594	2
<b>Total (Acct. 401-402):</b>	<b>383,594</b>	<b>0</b>	<b>383,594</b>	
<b>Depreciation Expense (403):</b>				
Derived	150,491	0	150,491	3
<b>Total (Acct. 403):</b>	<b>150,491</b>	<b>0</b>	<b>150,491</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	172,213	0	172,213	5
<b>Total (Acct. 408):</b>	<b>172,213</b>	<b>0</b>	<b>172,213</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>32,955</b>	<b>0</b>	<b>32,955</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	6,736		6,736	11
<b>Total (Acct. 419):</b>	<b>6,736</b>	<b>0</b>	<b>6,736</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		159,100	159,100	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>159,100</b>	<b>159,100</b>	
<b>TOTAL OTHER INCOME:</b>	<b>6,736</b>	<b>159,100</b>	<b>165,836</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	(15,891)	0	(15,891)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(15,891)</b>	<b>0</b>	<b>(15,891)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	90,064	90,064	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>90,064</b>	<b>90,064</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(15,891)</b>	<b>90,064</b>	<b>74,173</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	5,002	0	5,002	18
<b>Total (Acct. 427):</b>	<b>5,002</b>	<b>0</b>	<b>5,002</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT	965		965	19
<b>Total (Acct. 428):</b>	<b>965</b>	<b>0</b>	<b>965</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	25,265	0	25,265	21
<b>Total (Acct. 430):</b>	<b>25,265</b>	<b>0</b>	<b>25,265</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>31,232</b>	<b>0</b>	<b>31,232</b>	
<b>NET INCOME:</b>	<b>24,350</b>	<b>69,036</b>	<b>93,386</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,055,151	4,697,535	6,752,686	24
<b>Total (Acct. 216):</b>	<b>2,055,151</b>	<b>4,697,535</b>	<b>6,752,686</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	24,350	69,036	93,386	25
<b>Total (Acct. 433):</b>	<b>24,350</b>	<b>69,036</b>	<b>93,386</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as 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>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,079,501</b>	<b>4,766,571</b>	<b>6,846,072</b>	

**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 &amp; 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	739,253	0	0	0	<b>739,253</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>739,253</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>739,253</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	161,897	0	161,897	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>161,897</b>	<b>0</b>	<b>161,897</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	2.0	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	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)	10,443,140	10,067,365	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,397,711	2,154,467	2
<b>Net Utility Plant</b>	<b>8,045,429</b>	<b>7,912,898</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	560,701	618,319	9
<b>Total Other Property and Investments</b>	<b>560,701</b>	<b>618,319</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	583,645	691,822	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	153,381	155,276	15
Other Accounts Receivable (143)	0	100	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	271,237	26,902	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	3,543	4,118	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)		0	26
<b>Total Current and Accrued Assets</b>	<b>1,011,806</b>	<b>878,218</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	965	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	38,996	26,140	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>38,996</b>	<b>27,105</b>	
<b>Total Assets and Other Debits</b>	<b>9,656,932</b>	<b>9,436,540</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)	1,692,005	1,445,978	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,846,072	6,752,686	35
<b>Total Proprietary Capital</b>	<b>8,538,077</b>	<b>8,198,664</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	70,000	135,000	36
Advances from Municipality (223)	668,547	694,593	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>738,547</b>	<b>829,593</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	118,502	123,589	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	10,000	10,000	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	7,283	8,421	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	22,041	27,900	46
<b>Total Current and Accrued Liabilities</b>	<b>157,826</b>	<b>169,910</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	222,482	238,373	49
<b>Total Deferred Credits</b>	<b>222,482</b>	<b>238,373</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,656,932</b>	<b>9,436,540</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	10,067,365	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)	5,174,071	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,258,309	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	10,760				8
<b>Total Utility Plant</b>	<b>10,443,140</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)	1,588,573	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	809,138	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>2,397,711</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>8,045,429</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>	1,435,393				<b>1,435,393</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	150,491				<b>150,491</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	15,287				<b>15,287</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>165,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165,778</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	12,598				<b>12,598</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>12,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,598</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,588,573</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,588,573</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>	719,074				<b>719,074</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	90,064				<b>90,064</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					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>90,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,064</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<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>809,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>809,138</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>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	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)		0	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>0</b>	<b>0</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>				
1993 MORGAGE REVENUE BONDS	965	428	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,445,978	1
<b>Changes during year (explain):</b>		
CAPTIAL CONTRIBUTED BY MUNICIPALITY	246,027	2
<b>Balance end of year</b>	<b><u>1,692,005</u></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)	
1993 REVENUE BONDS	04/01/1993	04/01/2010	5.40%	70,000	1
<b>Total Bonds (Account 221):</b>				<b>70,000</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>					
GENERAL OBLIGATION NOTES	02/15/2003	04/01/2012	2.25%	668,547	1
<b>Total for Account 223</b>				<b>668,547</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	172,213	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>172,213</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	164,197	6
Social Security taxes	11,922	7
PSC Remainder Assessment	630	8
<b>Other (explain):</b>		
JMA Allocation	(4,536)	9
<b>Total payments and other debits</b>	<u>172,213</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### 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>					
1993 BONDS	1,958	5,002	5,945	1,015	1
<b>Subtotal</b>	<b>1,958</b>	<b>5,002</b>	<b>5,945</b>	<b>1,015</b>	
<b>Advances from Municipality (223)</b>					
GENERAL OBLIGATION NOTES	6,463	25,265	25,460	6,268	2
<b>Subtotal</b>	<b>6,463</b>	<b>25,265</b>	<b>25,460</b>	<b>6,268</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,421</b>	<b>30,267</b>	<b>31,405</b>	<b>7,283</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
REDEMPTION ACCOUNT	57,567	5
RESERVE ACCOUNT	74,683	6
DEPRECIATION ACCOUNT	76,535	7
IMPACT FEE ACCOUNT	351,916	8
<b>Total (Acct. 128):</b>	<b>560,701</b>	
<b>Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	153,381	11
Electric		12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>153,381</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		
NONE		17
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
ADVANCE TO MUNICIPALITY	242,903	* 18
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	28,334	* 19
<b>Total (Acct. 145):</b>	<b>271,237</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>Prepayments (165):</b>		
PREPAID EXPENSES	3,543	20
<b>Total (Acct. 165):</b>	<b>3,543</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>		
PRELIMINARY ENGINEERING	38,996	22
<b>Total (Acct. 183):</b>	<b>38,996</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>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		26
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	222,482	27
NONE		28
<b>Total (Acct. 253):</b>	<b>222,482</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

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)	5,057,643	0	0	0	5,057,643	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,511,983	0	0	0	1,511,983	4
Customer Advances for Construction					0	5
Regulatory Liability	230,427	0	0	0	230,427	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,315,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,315,233</b>	
Net Operating Income	32,955	0	0	0	32,955	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.99%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.99%</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	238,373	0	0	0	<b>238,373</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	15,891	0	0	0	<b>15,891</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>222,482</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,482</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.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	691,132	691,464	1
<b>Total Sales of Water</b>	<b>691,132</b>	<b>691,464</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	6,492	5,970	2
Rents from Water Property (472 )	31,019	29,587	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	10,610	11,558	5
<b>Total Other Operating Revenues</b>	<b>48,121</b>	<b>47,115</b>	
<b>Total Operating Revenues</b>	<b>739,253</b>	<b>738,579</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	39,289	47,482	6
Pumping Expenses (620-625)	43,933	42,826	7
Water Treatment Expenses (630-635)	21,009	23,644	8
Transmission and Distribution Expenses (640-655)	84,527	52,909	9
Customer Accounts Expenses (901-906)	49,261	47,998	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	145,575	135,111	12
<b>Total Operation and Maintenance Expenses</b>	<b>383,594</b>	<b>349,970</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	150,491	146,830	13
Amortization Expense (404-407)		0	14
Taxes (408 )	172,213	171,845	15
<b>Total Other Operating Expenses</b>	<b>322,704</b>	<b>318,675</b>	
<b>Total Operating Expenses</b>	<b>706,298</b>	<b>668,645</b>	
<b>NET OPERATING INCOME</b>	<b>32,955</b>	<b>69,934</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 )	1	1,089	981	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>1,089</b>	<b>981</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,086	118,260	410,340	5
Commercial (461.2 )	114	22,887	52,514	6
Industrial (461.3 )	10	12,645	16,963	7
Public Authority (461.4 )	22	5,030	12,688	8
<b>Total Metered Sales to General Customers (461)</b>	<b>2,232</b>	<b>158,822</b>	<b>492,505</b>	
Private Fire Protection Service (462 )	17		16,692	9
Public Fire Protection Service (463 )	2,233		180,954	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>4,483</b>	<b>159,911</b>	<b>691,132</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	180,954	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>180,954</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	6,492	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>6,492</b>	
<b>Rents from Water Property (472):</b>		
LEASED TOWER RENTAL	31,019	7
<b>Total Rents from Water Property (472)</b>	<b>31,019</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS REVENUE	358	9
Return on net investment in meters charged to sewer department	10,252	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>10,610</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 \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	23,713	22,487	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	10,173	4,291	* 3
Maintenance of Water Source Plant (605)	5,403	20,704	* 4
<b>Total Source of Supply Expenses</b>	<b>39,289</b>	<b>47,482</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	43,933	42,826	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	0	0	9
<b>Total Pumping Expenses</b>	<b>43,933</b>	<b>42,826</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	0	0	10
Chemicals (631)	19,666	17,711	11
Operation Supplies and Expenses (632)	1,343	5,933	12
Maintenance of Water Treatment Plant (635)	0	0	13
<b>Total Water Treatment Expenses</b>	<b>21,009</b>	<b>23,644</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	47,426	44,974	14
Operation Supplies and Expenses (641)	644	660	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	22,622	1,066	* 17
Maintenance of Services (652)	8,371	1,317	* 18
Maintenance of Meters (653)	2,715	4,176	19
Maintenance of Hydrants (654)	2,749	716	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>84,527</b>	<b>52,909</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	23,713	22,487	22
Accounting and Collecting Labor (902)	25,548	25,453	23
Supplies and Expenses (903)	0	58	24
Uncollectible Accounts (904)	0	0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)	0	0	26
<b>Total Customer Accounts Expenses</b>	<b>49,261</b>	<b>47,998</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	44,571	38,610	28
Office Supplies and Expenses (921)	6,366	8,333	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	13,378	10,482	31
Property Insurance (924)	7,616	5,584	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	54,863	50,280	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	6,925	7,602	36
Transportation Expenses (933)	6,985	9,998	37
Maintenance of General Plant (935)	4,871	4,222	38
<b>Total Administrative and General Expenses</b>	<b>145,575</b>	<b>135,111</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>383,594</b>	<b>349,970</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 25%, but not less \$5,000, please explain.

Account 602 - Increase due to well repair costs in 2009.

Account 605 - Decrease due to well repairs in 2008.

Account 651 - Increase in water main breaks and lateral patches in 2009.

Account 652 - Increase due to repair in water service leak.

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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		164,197	164,721	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,536	4,656	2
<b>Net property tax equivalent</b>		<b>159,661</b>	<b>160,065</b>	
Social Security		11,922	11,452	3
PSC Remainder Assessment		630	328	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>172,213</b>	<b>171,845</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.173000				2
County tax rate	mills		2.918000				3
Local tax rate	mills		4.370000				4
School tax rate	mills		12.346000				5
Voc. school tax rate	mills		1.340000				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>21.147000</b>				9
Less: state credit	mills		1.812800				10
<b>Net tax rate</b>	mills		<b>19.334200</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>4.370000</b>				12
<b>Combined School Tax Rate</b>	mills		<b>13.686000</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>18.056000</b>				15
<b>Total Tax Rate</b>	mills		<b>21.147000</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.853833</b>				17
<b>Total tax net of state credit</b>	mills		<b>19.334200</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>16.508172</b>				19
Utility Plant, Jan. 1	\$	10,067,365	10,067,365				20
Materials & Supplies	\$	0	0				21
<b>Subtotal</b>	\$	10,067,365	10,067,365				22
Less: Plant Outside Limits	\$	95,020	95,020				23
<b>Taxable Assets</b>	\$	9,972,345	9,972,345				24
Assessment Ratio	dec.		0.997400				25
<b>Assessed Value</b>	\$	9,946,417	9,946,417				26
<b>Net Local &amp; School Rate</b>	mills		<b>16.508172</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	164,197	164,197				28
Tax Equivalent per 1994 PSC Report	\$	61,106					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	164,197					31
Footnotes							32

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				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)	13,870				13,870	4
Structures and Improvements (311)	288,736				288,736	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	746,792			(6,337)	740,455	8 *
Supply Mains (316)	2,046				2,046	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>1,051,444</b>	<b>0</b>	<b>0</b>	<b>(6,337)</b>	<b>1,045,107</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	121,037				121,037	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	338,872				338,872	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,765				1,765	16
<b>Total Pumping Plant</b>	<b>461,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>461,674</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	300				300	18
Sand or Other Media Filtration Equipment (332)	12,974				12,974	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>13,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,274</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	83,292				83,292	22
Structures and Improvements (341)	23,301				23,301	23
Distribution Reservoirs and Standpipes (342)	176,063				176,063	24
Transmission and Distribution Mains (343)	1,891,578	194,575	10,968	(3,508)	2,071,677	25 *
Services (345)	95,245	34,543	1,330		128,458	26
Meters (346)	551,030	9,710			560,740	27
Hydrants (348)	169,303	16,909	300		185,912	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,989,812</b>	<b>255,737</b>	<b>12,598</b>	<b>(3,508)</b>	<b>3,229,443</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	167,816				167,816	31
Office Furniture and Equipment (391)	4,168				4,168	32
Computer Equipment (391.1)	91,871			(439)	91,432	33
Transportation Equipment (392)	130,135				130,135	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)	31,022				31,022	41
<b>Total General Plant</b>	<b>425,012</b>	<b>0</b>	<b>0</b>	<b>(439)</b>	<b>424,573</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,941,216</b>	<b>255,737</b>	<b>12,598</b>	<b>(10,284)</b>	<b>5,174,071</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,941,216</b>	<b>255,737</b>	<b>12,598</b>	<b>(10,284)</b>	<b>5,174,071</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.**

Adjustments were made to transfer the plant from utility financed to CIAC.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	21,889				21,889	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	82,435			6,337	88,772	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>104,324</b>	<b>0</b>	<b>0</b>	<b>6,337</b>	<b>110,661</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	3,707,787	98,838		3,508	3,810,133	* 25
Services (345)	859,045	21,498			880,543	26
Meters (346)	0				0	27
Hydrants (348)	438,047	12,300			450,347	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>5,004,879</b>	<b>132,636</b>	<b>0</b>	<b>3,508</b>	<b>5,141,023</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)	6,186			439	6,625	* 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>6,186</b>	<b>0</b>	<b>0</b>	<b>439</b>	<b>6,625</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,115,389</b>	<b>132,636</b>	<b>0</b>	<b>10,284</b>	<b>5,258,309</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,115,389</b>	<b>132,636</b>	<b>0</b>	<b>10,284</b>	<b>5,258,309</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.**

Adjustments were made to transfer the plant from utility financed to CIAC.

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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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,685	12,685	1
February			11,509	11,509	2
March			12,726	12,726	3
April			13,565	13,565	4
May			14,732	14,732	5
June			16,235	16,235	6
July			17,450	17,450	7
August			15,605	15,605	8
September			16,687	16,687	9
October			16,584	16,584	10
November			13,581	13,581	11
December			14,330	14,330	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>175,689</b>	<b>175,689</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):	175,689	1
Less: Gallons (000's) used in the treatment process:	56	2
Subtotal: Gallons (000's) entering distribution system:	<b>175,633</b>	3
Less: Gallons (000's) sold:	159,911	4
Gallons (000's) entering distribution system but not sold:	<b>15,722</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	7,162	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:	982	10
Subtotal Estimated Usage:	<b>8,144</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	72	13
Gallons (000's) lost due to service leaks or breaks:	4	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:	42	16
Gallons (000's) not accounted for:	<b>7,460</b>	17
Subtotal of Estimated Losses:	<b>7,578</b>	18
Percentage of water entering distribution system sold:	<b>91%</b>	19
Percentage of unaccounted for water:	<b>4%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	893	22
Date of maximum: 06/29/2009		23
Cause of maximum: Dry Day		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	249	25
Date of minimum: 02/14/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	293,500	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	6	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	5,500	35
Outside municipality?	2	36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<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>	
WELL 704 N MAIN ST	3	530	18	127	Yes	<b>1</b>
WELL 1507 LANDMARK DRIVE	4	675	18	184	Yes	<b>2</b>
WELL 308 N. MAIN	1	400	7	0	No	<b>3</b>
WELL 205 DONNA STREET	2	435	16	160	Yes	<b>4</b>

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## 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)	4	1
Identification	2	3			
Location	205 DONNA	704 N MAIN ST	1507 LANDMARK		2
Purpose	P	P			3
Destination	R D	R D			4
Pump Manufacturer	LAYMAR, BOWLAR	GOULDS	GOULDS		5
Year Installed	2002	2002	2005		6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	750	1,100	1,100		8
Pump Motor or Standby Engine Mfr	STANDY BY FORD	STANDY BY FORD	CUMMINS GENERATOR		9
Year Installed	1973	1994	2005		11
Type	ELECTRIC	ELECTRIC	ELECTRIC		12
Horsepower	100	125	125		13
Footnotes					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	<b>3</b>
Year constructed	1940	1985	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	160	160	<b>6</b>
Total capacity in gallons (actual)	40,000	550,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	<b>14</b>
Footnotes			<b>15</b>

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	1,534				1,534	1
A	D	6.000	9,559		1,783		7,776	2
M	D	6.000	17,184	218			17,402	3
M	D	8.000	54,989	867			55,856	4
M	D	10.000	28,057	703			28,760	5
M	D	12.000	40,392	1,806			42,198	6
M	D	14.000	1,403				1,403	7
M	D	16.000	8,458				8,458	8
<b>Total Within Municipality</b>			<b>161,576</b>	<b>3,594</b>	<b>1,783</b>	<b>0</b>	<b>163,387</b>	
M	D	4.000	133				133	9
A	D	6.000	510				510	10
M	D	6.000	45				45	11
M	D	8.000	595				595	12
M	D	10.000	1,211				1,211	13
<b>Total Outside of Municipality</b>			<b>2,494</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,494</b>	
<b>Total Utility</b>			<b>164,070</b>	<b>3,594</b>	<b>1,783</b>	<b>0</b>	<b>165,881</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.**

\$98,838 was financed by developers and \$194,575 was financed by the utility.

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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	227				227		1
M	1.000	1,619	28	15		1,632	1,632	2
M	1.250	12				12		3
M	1.500	27		1		26	26	4
M	2.000	71				71		5
M	4.000	4				4		6
M	6.000	5	1			6	6	7
M	8.000	32				32		8
M	10.000	2				2		9
<b>Total Utility</b>		<b>1,999</b>	<b>29</b>	<b>16</b>	<b>0</b>	<b>2,012</b>	<b>1,664</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.**

\$21,000 was financed by developers and \$35,500 was financed by the utility.

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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	2,184				2,184	137	1
0.750	40				40	1	2
1.000	26				26	3	3
1.500	19				19	0	4
2.000	14				14	0	5
3.000	5	1			6	0	6
<b>Total:</b>	<b>2,288</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2,289</b>	<b>141</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	2,069	55	0	9	0	51	2,184	1
0.750	17	13	3	4	0	3	40	2
1.000	0	23	2	0	0	1	26	3
1.500	0	13	1	3	0	2	19	4
2.000	0	9	3	2	0	0	14	5
3.000	0	1	1	4	0	0	6	6
<b>Total:</b>	<b>2,086</b>	<b>114</b>	<b>10</b>	<b>22</b>	<b>0</b>	<b>57</b>	<b>2,289</b>	

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## METERS

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### Meters (Page W-21)

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

The utility tests meters on a rotating basis. In the current year 138 meters were tested, while 52 meters were tested in 2008.

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	5				5	1
Within Municipality	372	7	2		377	2
<b>Total Fire Hydrants</b>	<b>377</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>382</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:	382
Number of distribution system valves end of year:	805
Number of distribution valves operated during year:	800