



3014 (02-05-09)

ANNUAL REPORT

OF

Name: DELAVAN WATER & SEWAGE COMMISSION

Principal Office: 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

For the Year Ended: DECEMBER 31, 2009

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.

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

Delavan Water Utility
Delavan, 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 Delavan Water Utility, an enterprise fund of the City of Delavan 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 parties.

Madison, Wisconsin
January 30, 2010

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAVAN WATER & SEWAGE COMMISSION**Utility Address:** 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115**When was utility organized?** 1/1/1893**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: BARBARA STEBNITZ**Title:** UTILITY DIRECTOR**Office Address:**123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115**Telephone:** (262) 728 - 5585**Fax Number:** (262) 728 - 4566**Email Address:** bstebnitz@charter.net

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

Name: JODI DOBSON**Title:** MANAGER**Office Address:** BAKER TILLY VIRCHOW KRAUSE
TEN TERRACE COURT
MADISON, WI 53707**Telephone:** (608) 240 - 2469**Fax Number:** (608) 249 - 8532**Email Address:** jodi.dobson@bakertilly.com

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

Name: WAYNE HILBELINK**Title:** PRESIDENT**Office Address:**123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115**Telephone:****Fax Number:****Email Address:**

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

YES

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

Name:**Title:****Office Address:** BAKER TILLY VIRCHOW KRAUSE, 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: 4/2/2009

Period covered by most recent audit: 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: BARBARA STEBNITZ

Title: UTILITY DIRECTOR

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 5585

Fax Number: (262) 728 - 4566

Email Address: bstebnitz@charter.net

Name: JIM PIESTER

Title: UTILITY MANAGER

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 3545

Fax Number: (262) 728 - 4566

Email Address: piesterj@charter.net

Name of utility commission/committee: DELAVAN WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

- MR WAYNE HILBELINK, COMMISSION PRESIDENT
- MR DAVE KILKENNY, COUNCIL REPRESENTATIVE
- MR MELVIN NIEUWENHUIS, MAYOR
- MR RONALD PIPPITT, MEMBER AT LARGE
- MR RICHARD REHAK, COMMISSION VICE PRESIDENT

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,601,881	1,595,269	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	891,969	773,401	2
Depreciation Expense (403)	229,088	214,650	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	323,040	293,704	5
Total Operating Expenses	1,444,097	1,281,755	
Net Operating Income	157,784	313,514	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	157,784	313,514	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	49	83	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	141,533	204,033	10
Miscellaneous Nonoperating Income (421)	13,492	118,294	11
Total Other Income	155,074	322,410	
Total Income	312,858	635,924	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(23,620)	(23,620)	12
Other Income Deductions (426)	73,209	72,299	13
Total Miscellaneous Income Deductions	49,589	48,679	
Income Before Interest Charges	263,269	587,245	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	119,167	140,654	14
Amortization of Debt Discount and Expense (428)	4,272	59,867	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	768	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	24,607	8,549	19
Total Interest Charges	98,832	192,740	
Net Income	164,437	394,505	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,709,411	10,314,906	20
Balance Transferred from Income (433)	164,437	394,505	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,873,848	10,709,411	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,601,881	0	1,601,881	1
Total (Acct. 400):	1,601,881	0	1,601,881	
Operation and Maintenance Expense (401-402):				
Derived	891,969	0	891,969	2
Total (Acct. 401-402):	891,969	0	891,969	
Depreciation Expense (403):				
Derived	229,088	0	229,088	3
Total (Acct. 403):	229,088	0	229,088	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	323,040	0	323,040	5
Total (Acct. 408):	323,040	0	323,040	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	157,784	0	157,784	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	49	0	49	8
Total (Acct. 415-416):	49	0	49	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME FROM TIF RECEIVABLE	103,286	0	103,286	11
INTEREST AND DIVIDEND INCOME	38,247		38,247	12
Total (Acct. 419):	141,533	0	141,533	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
MISCELLANEOUS NONOPERATING INCOME		13,492	13,492	14
Total (Acct. 421):	0	13,492	13,492	
TOTAL OTHER INCOME:	141,582	13,492	155,074	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(23,620)	0	(23,620)	15
NONE			0	16
Total (Acct. 425):	(23,620)	0	(23,620)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	73,209	73,209	17
NONE			0	18
Total (Acct. 426):	0	73,209	73,209	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(23,620)	73,209	49,589	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	119,167	0	119,167	19
Total (Acct. 427):	119,167	0	119,167	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION	4,272		4,272	20
Total (Acct. 428):	4,272	0	4,272	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
INTEREST CHARGED TO CONSTRUCTION	24,607		24,607	24
Total (Acct. 432):	24,607	0	24,607	
TOTAL INTEREST CHARGES:	98,832	0	98,832	
NET INCOME:	224,154	(59,717)	164,437	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,835,164	3,874,247	10,709,411	25
Total (Acct. 216):	6,835,164	3,874,247	10,709,411	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	224,154	(59,717)	164,437	26
Total (Acct. 433):	224,154	(59,717)	164,437	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	7,059,318	3,814,530	10,873,848	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	49				49	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	49	0	0	0	49	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,601,881	0	0	0	1,601,881	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	1,308	0		0	1,308	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,600,573	0	0	0	1,600,573	

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	338,140	0	338,140	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	944	0	944	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	427	0	427	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	339,511	0	339,511	

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	5.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	22,673,040	18,171,506	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,878,180	3,670,691	2
Net Utility Plant	18,794,860	14,500,815	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	771,801	2,268,136	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	771,801	2,268,136	
CURRENT AND ACCRUED ASSETS			
Cash (131)	404,369	193,067	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,745,121	1,916,936	13
Notes Receivable (141)	3,022,400	980,131	14
Customer Accounts Receivable (142)	24,670	21,592	15
Other Accounts Receivable (143)	11,152	5,654	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	19,329	8,443	18
Plant Materials and Operating Supplies (154)	14,755	15,272	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	5,241,796	3,141,095	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	48,242	52,515	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	48,242	52,515	
Total Assets and Other Debits	24,856,699	19,962,561	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	8,014,137	5,695,656	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	10,873,848	10,709,411	35
Total Proprietary Capital	18,887,985	16,405,067	
LONG-TERM DEBT			
Bonds (221)	4,722,360	2,550,000	36
Advances from Municipality (223)	0	16,800	37
Other Long-Term Debt (224)	33,582	34,453	38
Total Long-Term Debt	4,755,942	2,601,253	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	295,179	82,722	40
Payables to Municipality (233)	190,575	181,500	41
Customer Deposits (235)			42
Taxes Accrued (236)	297,321	268,760	43
Interest Accrued (237)	17,521	8,968	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	81,488	59,983	46
Total Current and Accrued Liabilities	882,084	601,933	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	330,688	354,308	49
Total Deferred Credits	330,688	354,308	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	24,856,699	19,962,561	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	18,171,506	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,824,436	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,599,293	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)	3,249,311				8
Total Utility Plant	22,673,040	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,011,692	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	866,488	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	3,878,180	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	18,794,860	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,863,579				2,863,579	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	229,088				229,088	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,562				6,562	6
Accruals charged other						7
accounts (specify):						8
Other Clearing	18,000				18,000	9
Salvage	6,172				6,172	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	259,822	0	0	0	259,822	16
Debits during year						17
Book cost of plant retired	110,216				110,216	18
Cost of removal	1,493				1,493	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	111,709	0	0	0	111,709	25
Balance end of year (111.1)	3,011,692	0	0	0	3,011,692	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	807,112				807,112	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	73,209				73,209	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	73,209	0	0	0	73,209	16
Debits during year						17
Book cost of plant retired	13,833				13,833	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	13,833	0	0	0	13,833	25
Balance end of year (111.2)	866,488	0	0	0	866,488	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	14,755	15,272	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
Total Materials and Supplies	14,755	15,272	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2007 DISCOUNT	1,830	428	19,523	1
2007 ISSUANCE COST	2,692	428	28,719	2
Total			48,242	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	5,695,656	1
Changes during year (explain):		
TIF FUNDED PORTION OF 2009 CAPITAL OUTLAY	2,318,481	2
Balance end of year	8,014,137	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

2009 capital outlay is for Well #7 and treatment and Lake Lawn Lodge main extension.

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)	
2007 BONDS	05/01/2007	12/01/2027	4.10%	2,410,000	1
2009 BONDS	04/22/2009	05/01/2028	2.66%	2,312,360	2
Total Bonds (Account 221):				4,722,360	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
1999 GO NOTES	02/01/1999	02/01/2009	4.10%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
WRS LIABILITY	01/01/2003	12/31/2009	0.00%	33,582	2
Total for Account 224				33,582	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	268,760	1
Accruals:		
Charged water department expense	323,040	2
Charged electric department expense		3
Charged sewer department expense	2,458	4
Other (explain):		
NONE		5
Total Accruals and other credits	325,498	
Taxes paid during year:		
County, state and local taxes	268,760	6
Social Security taxes	26,810	7
PSC Remainder Assessment	1,367	8
Other (explain):		
NONE		9
Total payments and other debits	296,937	
Balance end of year	297,321	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1999 ADVANCE FROM MUNICIPALITY GO NOTES	290	60	350	0	1
2009 BONDS		15,436	6,126	9,310	2
2007 BONDS	8,678	103,671	104,138	8,211	3
Subtotal	8,968	119,167	110,614	17,521	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	8,968	119,167	110,614	17,521	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEPRECIATION ACCOUNT	10,694	3
CONSTRUCTION ACCOUNT	42,307	4
REDEMPTION ACCOUNT	94,572	5
RESERVE ACCOUNT	84,665	6
IMPACT FEE ACCOUNT	539,563	7
Total (Acct. 125):	771,801	
Depreciation Fund (126):		
NONE		8
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		9
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
DUE FROM TIF	3,022,400	11
Total (Acct. 141):	3,022,400	
Customer Accounts Receivable (142):		
Water	24,670	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	24,670	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work	11,152	17
Other (specify):		
NONE		18
Total (Acct. 143):	11,152	
Receivables from Municipality (145):		
DELINQUENT BILLS ON TAX ROLL	5,751	19

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)	
Receivables from Municipality (145):		
HYDRANT RENTAL	13,578	20
Total (Acct. 145):	19,329	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLES TO SEWER DEPARTMENT	190,575	27
Total (Acct. 233):	190,575	
Other Deferred Credits (253):		
Regulatory Liability	330,688	28
NONE		29
Total (Acct. 253):	330,688	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

141- This represents the portion of the 2007 and 2009 bond proceeds used on TIF eligible projects. The TIF will be providing for the debt service on this portion of the bonds.

143 - Costs for contract work completed during the year.

145 - Delinquent bills placed on the tax rolls and final adjustment to hydrant rental.

233 - Land acquired by water utility from a developer to offset deferred assessment in the sewer utility during 2008 and accrued interest per developer agreement

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	12,978,134	0	0	0	12,978,134	1
Materials and Supplies	15,013	0	0	0	15,013	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,937,635	0	0	0	2,937,635	4
Customer Advances for Construction					0	5
Regulatory Liability	342,498	0	0	0	342,498	6
NONE					0	7
Average Net Rate Base	9,713,014	0	0	0	9,713,014	
Net Operating Income	157,784	0	0	0	157,784	8
Net Operating Income as a percent of						
Average Net Rate Base	1.62%	N/A	N/A	N/A	1.62%	

**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	354,308	0	0	0	354,308	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	23,620	0	0	0	23,620	3
Other (specify):						
NONE					0	4
Balance End of Year	330,688	0	0	0	330,688	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

The utility installed a water main extension to Lake Lawn Lodge for potential future property development.

The utility continued with the construction of Well #7 and related treatment facilities which became operational in January 2010.

4. Estimated changes in revenues due to rate changes.

The utility completed a simplified rate increase effective in July 2009.

5. Obligations incurred or assumed, excluding commercial paper.

The utility issued \$2.3 million of Safe Drinking Water Fund for Well #7 and other treatment projects. The related treatment project costs are currently in Construction Work in Progress and will be completed in 2010.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The 1999 bonds were paid in full during 2009.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,518,387	1,509,520	1
Total Sales of Water	1,518,387	1,509,520	
Other Operating Revenues			
Forfeited Discounts (470)	4,389	5,060	2
Rents from Water Property (472)	64,124	70,096	3
Interdepartmental Rents (473)	1,308	1,347	4
Other Water Revenues (474)	13,673	9,246	5
Total Other Operating Revenues	83,494	85,749	
Total Operating Revenues	1,601,881	1,595,269	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	127,333	31,248	6
Pumping Expenses (620-625)	118,704	114,329	7
Water Treatment Expenses (630-635)	80,191	87,524	8
Transmission and Distribution Expenses (640-655)	241,888	220,391	9
Customer Accounts Expenses (901-906)	45,870	48,802	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	277,983	271,107	12
Total Operation and Maintenance Expenses	891,969	773,401	
Other Operating Expenses			
Depreciation Expense (403)	229,088	214,650	13
Amortization Expense (404-407)		0	14
Taxes (408)	323,040	293,704	15
Total Other Operating Expenses	552,128	508,354	
Total Operating Expenses	1,444,097	1,281,755	
NET OPERATING INCOME	157,784	313,514	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	2,392	111,823	589,407	5
Commercial (461.2)	428	89,935	336,306	6
Industrial (461.3)	24	36,011	82,118	7
Public Authority (461.4)	27	24,876	66,682	8
Total Metered Sales to General Customers (461)	2,871	262,645	1,074,513	
Private Fire Protection Service (462)	67		47,696	9
Public Fire Protection Service (463)	1		396,178	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,939	262,645	1,518,387	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	396,178	3
NONE		4
Total Public Fire Protection Service (463)	396,178	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	4,389	6
Other (specify):		
Total Forfeited Discounts (470)	4,389	
Rents from Water Property (472):		
TOWER RENTAL	64,124	7
Total Rents from Water Property (472)	64,124	
Interdepartmental Rents (473):		
MISCELLANEOUS	1,308	8
Total Interdepartmental Rents (473)	1,308	
Other Water Revenues (474):		
MISCELLANEOUS	2,829	9
Return on net investment in meters charged to sewer department	10,844	10
Other (specify):		
Total Other Water Revenues (474)	13,673	

OTHER OPERATING REVENUES (WATER)

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

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	20,828	19,374	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	7,957	9,141	3
Maintenance of Water Source Plant (605)	98,548	2,733	4
Total Source of Supply Expenses	127,333	31,248	
PUMPING EXPENSES			
Operation Labor (620)		215	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	102,647	111,238	7
Operation Supplies and Expenses (623)	204	340	8
Maintenance of Pumping Plant (625)	15,853	2,536	9
Total Pumping Expenses	118,704	114,329	
WATER TREATMENT EXPENSES			
Operation Labor (630)	27,260	30,661	10
Chemicals (631)	39,461	41,233	11
Operation Supplies and Expenses (632)	2,133	2,018	12
Maintenance of Water Treatment Plant (635)	11,337	13,612	13
Total Water Treatment Expenses	80,191	87,524	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	84,593	80,352	14
Operation Supplies and Expenses (641)	6,813	3,138	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,681	4,801	16
Maintenance of Mains (651)	66,109	25,014	17
Maintenance of Services (652)	11,588	32,740	18
Maintenance of Meters (653)	18,822	12,418	19
Maintenance of Hydrants (654)	15,879	22,743	20
Maintenance of Other Plant (655)	36,403	39,185	21
Total Transmission and Distribution Expenses	241,888	220,391	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,084	5,393	22
Accounting and Collecting Labor (902)	37,877	36,836	23
Supplies and Expenses (903)	3,909	6,573	24
Uncollectible Accounts (904)		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)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	45,870	48,802	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	51,938	49,966	28
Office Supplies and Expenses (921)	26,663	26,071	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	49,937	39,773	31
Property Insurance (924)	8,986	8,831	32
Injuries and Damages (925)	5,066	6,487	33
Employee Pensions and Benefits (926)	105,672	110,583	34
Regulatory Commission Expenses (928)	640	570	35
Miscellaneous General Expenses (930)	985	3,740	36
Transportation Expenses (933)	18,787	16,963	37
Maintenance of General Plant (935)	9,309	8,123	38
Total Administrative and General Expenses	277,983	271,107	
Total Operation and Maintenance Expenses	891,969	773,401	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

605 - Rehabilitation work done at well #6 in 2009.

625 - Pump repairs done at well #4 in 2009.

651 - Significant main break on 3rd street as well as an increase in total main breaks in 2009 compared to 2008.

652 - No service breaks in 2009 as compared to 7 breaks in 2008.

653 - Increase resulting from meter change outs for AMR project.

654 - Expense was abnormally high in 2008 due to two vehicle accidents involving hydrants.

923 - The utility had a financial forecast project completed in 2009.

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		297,321	268,760	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,458	1,944	2
Net property tax equivalent		294,863	266,816	
Social Security		26,810	25,482	3
PSC Remainder Assessment		1,367	1,406	4
Other (specify): NONE			0	5
Total tax expense		323,040	293,704	

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			Walworth				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.194420				2
County tax rate	mills		4.645950				3
Local tax rate	mills		8.982060				4
School tax rate	mills		9.473800				5
Voc. school tax rate	mills		1.468750				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.764980				9
Less: state credit	mills		1.350350				10
Net tax rate	mills		23.414630				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.982060				12
Combined School Tax Rate	mills		10.942550				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		19.924610				15
Total Tax Rate	mills		24.764980				16
Ratio of Local and School Tax to Total	dec.		0.804548				17
Total tax net of state credit	mills		23.414630				18
Net Local and School Tax Rate	mills		18.838189				19
Utility Plant, Jan. 1	\$	18,171,506	18,171,506				20
Materials & Supplies	\$	15,272	15,272				21
Subtotal	\$	18,186,778	18,186,778				22
Less: Plant Outside Limits	\$	105,099	105,099				23
Taxable Assets	\$	18,081,679	18,081,679				24
Assessment Ratio	dec.		0.872866				25
Assessed Value	\$	15,782,883	15,782,883				26
Net Local & School Rate	mills		18.838189				27
Tax Equiv. Computed for Current Year	\$	297,321	297,321				28
Tax Equivalent per 1994 PSC Report	\$	165,250					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	297,321					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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	183,295				183,295	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)	366,841			(674)	366,167	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	550,136	0	0	(674)	549,462	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	151,490			(279)	151,211	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	620,344	69,800	11,987	(626)	677,531	14
Diesel Pumping Equipment (326)	2,749				2,749	15
Other Pumping Equipment (328)	119,544			(220)	119,324	16
Total Pumping Plant	894,127	69,800	11,987	(1,125)	950,815	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	559,438			(1,030)	558,408	18
Sand or Other Media Filtration Equipment (332)	1,236,445			(2,361)	1,234,084	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,795,883	0	0	(3,391)	1,792,492	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	71,250				71,250	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,579,385			(5,811)	1,573,574	24
Transmission and Distribution Mains (343)	4,618,321	1,279,821	3,678	(2,488)	5,891,976	25
Services (345)	1,297,639	155,653	13,242		1,440,050	26
Meters (346)	280,730	133,645	38,896		375,479	27
Hydrants (348)	730,649	177,390	8,069		899,970	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	935				935	29
Total Transmission and Distribution Plant	8,578,909	1,746,509	63,885	(8,299)	10,253,234	
GENERAL PLANT						
Land and Land Rights (389)	799				799	30
Structures and Improvements (390)	139,930				139,930	31
Office Furniture and Equipment (391)	2,022		2,022		0	32
Computer Equipment (391.1)	21,696		1,125		20,571	33
Transportation Equipment (392)	82,342		16,923		65,419	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	22,660		11,994		10,666	36
Laboratory Equipment (395)	2,180		2,180		0	37
Power Operated Equipment (396)	41,048				41,048	38
Communication Equipment (397)	100		100		0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	312,777	0	34,344	0	278,433	
Total utility plant in service directly assignable	12,131,832	1,816,309	110,216	(13,489)	13,824,436	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	12,131,832	1,816,309	110,216	(13,489)	13,824,436	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

325 - Replacement of pump at well #6

If Adjustments for any account are nonzero, please explain.

Adjustment represents a re-evaluation of contributed assets based on impact fee collections.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	29,455			674	30,129	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	29,455	0	0	674	30,129	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	12,163			279	12,442	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	27,322			626	27,948	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	9,599			220	9,819	16
Total Pumping Plant	49,084	0	0	1,125	50,209	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	44,921			1,030	45,951	18
Sand or Other Media Filtration Equipment (332)	377,507			2,361	379,868	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	422,428	0	0	3,391	425,819	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	319,740			5,811	325,551	24
Transmission and Distribution Mains (343)	3,559,360		3,009	2,488	3,558,839	25
Services (345)	692,248		6,011		686,237	26
Meters (346)	18,253				18,253	27
Hydrants (348)	509,069		4,813		504,256	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,098,670	0	13,833	8,299	5,093,136	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	5,599,637	0	13,833	13,489	5,599,293	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,599,637	0	13,833	13,489	5,599,293	

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

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

If Adjustments for any account are nonzero, please explain.

Adjustment represents a re-evaluation of contributed assets based on impact fee collections.

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			25,337	25,337	1
February			22,808	22,808	2
March			24,089	24,089	3
April			23,487	23,487	4
May			27,284	27,284	5
June			28,833	28,833	6
July			33,273	33,273	7
August			33,042	33,042	8
September			33,357	33,357	9
October			28,072	28,072	10
November			25,123	25,123	11
December			24,704	24,704	12
Total annual pumpage	0	0	329,409	329,409	

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):	329,409	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	329,409	3
Less: Gallons (000's) sold:	262,645	4
Gallons (000's) entering distribution system but not sold:	66,764	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	12,194	7
Gallons (000's) used for fire protection:	356	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	231	10
Subtotal Estimated Usage:	12,781	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	518	13
Gallons (000's) lost due to service leaks or breaks:	1,105	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:	52,360	17
Subtotal of Estimated Losses:	53,983	18
Percentage of water entering distribution system sold:	80%	19
Percentage of unaccounted for water:	16%	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.)	1,863	22
Date of maximum: 09/23/2009		23
Cause of maximum: water main flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	606	25
Date of minimum: 04/01/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	769,524	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:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	8,437	35
Outside municipality?	1	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1111 EDWARDS STREET	3	128	12	177,712	Yes	1
1111 EDWARDS STREET	6	1,485	26	287,840	Yes	2
FRANKLIN STREET	5	65	24	222,815	Yes	3
WRIGHT STREET	4	120	12	379,934	Yes	4

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	WELL 3	WELL 4	WELL 6	1
Location	1111 EDWARDS	WRIGHT STREET	1111 EDWARDS STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	GOULD	5
Year Installed	1959	1969	2009	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	380	611	1,000	8
Pump Motor or Standby Engine Mfr	Ξ MOTOR / KOHLER STANDBY GEN	US MOTOR/ FORD STANDBY GENERAL ELECTRIC/KOHLER STANDB		9 10
Year Installed	1993	1993	2009	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	30	30	175	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL5	WEST SIDE		15
Location	FRANKLIN STREET	BOOSTER STATION		16
Purpose	P	B		17
Destination	D	D		18
Pump Manufacturer	BARON JACKSON	STARITE		19
Year Installed	1980	2001		20
Type	VERTICAL TURBINE	OTHER		21
Actual Capacity (gpm)	700	800		22
Pump Motor or Standby Engine Mfr	US MOTORS	MARATHON		23 24
Year Installed	1991	2001		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	30	20		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	AUTUMN DRIVE	BUSINESS PARK TOWER	CTP	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	2001	1996	1990	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	150	120	1	6
Total capacity in gallons (actual)	500,000	1,000,000	400,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	CENTRAL FACILITIES	CENTRAL FACILITIES	11
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0999	2.0999	2.0999	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

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	DOWNTOWN TOWER	EDWARD STREET TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1950	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	120	6
Total capacity in gallons (actual)	150,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320	2.0999	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	437				437	1
M	D	4.000	20,213		745		19,468	2
P	D	4.000	419				419	3
M	D	6.000	49,953		1,535		48,418	4
P	D	6.000	801	20			821	5
M	D	8.000	35,443				35,443	6
P	D	8.000	54,216	2,373			56,589	7
M	D	10.000	2,750				2,750	8
P	D	10.000	5				5	9
M	D	12.000	19,836				19,836	10
P	D	12.000	81,173	4,800	28		85,945	11
M	D	16.000	11,981				11,981	12
P	D	16.000	5,711	3,724			9,435	13
P	D	18.000	0				0	14
M	D	24.000	0				0	15
Total Within Municipality			282,938	10,917	2,308	0	291,547	
Total Utility			282,938	10,917	2,308	0	291,547	

WATER MAINS

Water Mains (Page W-19)

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

Mains added were financed by the utility and the TIF district.

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)	
L	0.625	19		19	395	395		1
M	0.625	429		15	(395)	19		2
M	0.750	307		3	(212)	92		3
L	0.750	94		21	209	282		4
P	1.000	18	68		86	172		5
L	1.000	101		3	(83)	15		6
M	1.000	1,334		6		1,328		7
M	1.250	1		0		1		8
P	1.500	3				3		9
M	1.500	33			44	77		10
L	1.500	77			(44)	33		11
P	2.000	6	2			8		12
M	2.000	119		3		116		13
L	2.000	3				3		14
M	3.000	5				5		15
P	4.000	12	1			13		16
M	4.000	14				14		17
M	6.000	6				6		18
P	6.000	24	1	1		24		19
P	8.000	10	1			11		20
M	8.000	17				17		21
M	10.000	1				1		22
P	10.000	2				2		23
M	12.000	2				2		24
Total Utility		2,637	73	71	0	2,639	0	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

The adjustments in 2009 were made to properly label services by the correct pipe material.

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

Services were financed by the utility.

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

Confirmed

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	26	0	9		17	0	1
0.750	2,725	510	499	(1)	2,735	493	2
1.000	124	21	29		116	31	3
1.500	80	2	3		79	9	4
2.000	45	1	3		43	5	5
3.000	17	1	3		15	0	6
4.000	4	0	0		4	0	7
Total:	3,021	535	546	(1)	3,009	538	

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	13	0	0	0	0	4	17	1
0.750	2,366	241	6	7	15	100	2,735	2
1.000	8	77	6	10	2	13	116	3
1.500	0	68	6	4	0	1	79	4
2.000	0	35	3	3	1	1	43	5
3.000	0	7	2	3	3	0	15	6
4.000	0	1	1	0	0	2	4	7
Total:	2,387	429	24	27	21	121	3,009	

METERS

Meters (Page W-21)

Explain all reported adjustments.

The utility sold one meter to the sewer utility.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	556	29	8		577	2
Total Fire Hydrants	556	29	8	0	577	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	556
Number of distribution system valves end of year:	790
Number of distribution valves operated during year:	440