



3015 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF FOX LAKE WATER UTILITY

Principal Office: 248 EAST STATE STREET
P.O. BOX 105
FOX LAKE, WI 53933

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

ACCOUNTANTS' COMPILATION REPORT

Fox Lake Water Utility
Fox Lake, 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 Fox Lake Water Utility, an enterprise fund of the City of Fox Lake 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.

BAKER TILLY VIRCHOW KRAUSE, LLP

Madison, Wisconsin
February 12, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF FOX LAKE WATER UTILITY

Utility Address: 248 EAST STATE STREET
P.O. BOX 105
FOX LAKE, WI 53933

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. ANN TRIPKE

Title: ACCOUNTANT

Office Address:

248 EAST STATE STREET
P.O. BOX 105
FOX LAKE, WI 53933

Telephone: (920) 928 - 2280

Fax Number: (920) 928 - 3340

Email Address: atripke@cityoffoxlake.org

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

Name: JEFF STANEK

Title: SENIOR ACCOUNTANT

Office Address: BAKER TILLY VIRCHOW KRAUSE

TEN TERRACE COURT
MADISON, WI 53707

Telephone: (608) 240 - 2315

Fax Number: (608) 249 - 8532

Email Address: jeff.stanek@bakertilly.com

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

Name: THOMAS BEDNAREK

Title: CHAIRMAN OF THE UTILITY COMMISSION

Office Address:

248 EAST STREET
P.O. BOX 105
FOX LAKE, WI 53933-0105

Telephone: (920) 928 - 2280

Fax Number: (920) 928 - 6319

Email Address:

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

NO

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

Name:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE

TEN TERRACE
MADISON, WI 53707

Telephone: (608) 240 - 2315

Fax Number: (608) 249 - 8532

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR. KIP PETERS

Title: UTILITY SUPERINTENDENT

Office Address:

202 DAVIS STREET
FOX LAKE, WI 53933

Telephone: (920) 928 - 3577

Fax Number: (920) 928 - 6319

Email Address:

Name of utility commission/committee: FOX LAKE CITY COUNCIL

Names of members of utility commission/committee:

MR THOMAS BEDNAREK

MR PERCY HARPER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	266,594	273,288	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	152,572	245,943	2
Depreciation Expense (403)	48,535	48,068	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	69,377	69,227	5
Total Operating Expenses	270,484	363,238	
Net Operating Income	(3,890)	(89,950)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(3,890)	(89,950)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	626	6,092	10
Miscellaneous Nonoperating Income (421)	1,000	1,500	11
Total Other Income	1,626	7,592	
Total Income	(2,264)	(82,358)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,182)	(13,182)	12
Other Income Deductions (426)	26,113	26,099	13
Total Miscellaneous Income Deductions	12,931	12,917	
Income Before Interest Charges	(15,195)	(95,275)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,085	29,556	14
Amortization of Debt Discount and Expense (428)	1,418	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	24,503	29,556	
Net Income	(39,698)	(124,831)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,557,887	1,682,718	20
Balance Transferred from Income (433)	(39,698)	(124,831)	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)	1,518,189	1,557,887	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	266,594	0	266,594	1
Total (Acct. 400):	266,594	0	266,594	
Operation and Maintenance Expense (401-402):				
Derived	152,572	0	152,572	2
Total (Acct. 401-402):	152,572	0	152,572	
Depreciation Expense (403):				
Derived	48,535	0	48,535	3
Total (Acct. 403):	48,535	0	48,535	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	69,377	0	69,377	5
Total (Acct. 408):	69,377	0	69,377	
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:	(3,890)	0	(3,890)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	626		626	11
Total (Acct. 419):	626	0	626	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,000	1,000	12
NONE			0	13
Total (Acct. 421):	0	1,000	1,000	
TOTAL OTHER INCOME:	626	1,000	1,626	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(13,182)	0	(13,182)	14
NONE			0	15
Total (Acct. 425):	(13,182)	0	(13,182)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	26,113	26,113	16
NONE			0	17
Total (Acct. 426):	0	26,113	26,113	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,182)	26,113	12,931	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	23,085	0	23,085	18
Total (Acct. 427):	23,085	0	23,085	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF BOND ISSUANCE AND DISCOUNT	1,418		1,418	19
Total (Acct. 428):	1,418	0	1,418	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	24,503	0	24,503	
NET INCOME:	(14,585)	(25,113)	(39,698)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	433,428	1,124,459	1,557,887	24
Total (Acct. 216):	433,428	1,124,459	1,557,887	
Balance Transferred from Income (433):				
Derived	(14,585)	(25,113)	(39,698)	25
Total (Acct. 433):	(14,585)	(25,113)	(39,698)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	418,843	1,099,346	1,518,189	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	266,594	0	0	0	266,594	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	266,594	0	0	0	266,594	

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	1.0	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)	3,402,535	3,383,643	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,072,477	997,443	2
Net Utility Plant	2,330,058	2,386,200	
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)	85,000	85,000	5
Other Investments (124)	0	0	6
Sinking Funds (125)	138,451	137,312	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	223,451	222,312	
CURRENT AND ACCRUED ASSETS			
Cash (131)	56,289	31,646	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)	16,833	18,169	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	12,244	46,878	18
Plant Materials and Operating Supplies (154)	6,229	6,229	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	91,595	102,922	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,872	18,290	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	14,406	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	31,278	18,290	
Total Assets and Other Debits	2,676,382	2,729,724	

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)	403,874	403,874	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,518,189	1,557,887	35
Total Proprietary Capital	1,922,063	1,961,761	
LONG-TERM DEBT			
Bonds (221)	490,000	505,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	490,000	505,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	17,961	2,760	40
Payables to Municipality (233)	1,345	3,559	41
Customer Deposits (235)			42
Taxes Accrued (236)	40,831	40,831	43
Interest Accrued (237)	7,723	6,955	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	11,918	11,135	46
Total Current and Accrued Liabilities	79,778	65,240	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	184,541	197,723	49
Total Deferred Credits	184,541	197,723	
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	2,676,382	2,729,724	

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	3,383,643	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)	1,887,014	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,515,521	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
Construction Work in Progress (107)					7
Total Utility Plant	3,402,535	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)	637,802	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	434,675	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	1,072,477	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,330,058	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)	588,881				588,881	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	48,535				48,535	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,956				3,956	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	52,491	0	0	0	52,491	16
Debits during year						17
Book cost of plant retired	3,570				3,570	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,570	0	0	0	3,570	25
Balance end of year (111.1)	637,802	0	0	0	637,802	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)	408,562				408,562	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	26,113				26,113	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	26,113	0	0	0	26,113	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	434,675	0	0	0	434,675	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
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)	6,229	6,229	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	6,229	6,229	

**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)				
2008 GENERAL OBLIGATION DEBT ISSUANCE	1,418	428	16,872	1
Total			16,872	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	403,874	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>403,874</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2008 GENERAL OBLIGATION BONDS	09/01/2008	09/01/2028	5.00%	490,000	1
Total Bonds (Account 221):				490,000	

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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,831	1
Accruals:		
Charged water department expense	69,377	2
Charged electric department expense		3
Charged sewer department expense	1,603	4
Other (explain):		
NONE		5
Total Accruals and other credits	70,980	
Taxes paid during year:		
County, state and local taxes	65,787	6
Social Security taxes	4,972	7
PSC Remainder Assessment	221	8
Other (explain):		
NONE		9
Total payments and other debits	70,980	
Balance end of year	40,831	

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)					
2008 GENERAL OBLIGATION DEBT- 5.0%	6,955	23,085	22,317	7,723	1
Subtotal	6,955	23,085	22,317	7,723	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,955	23,085	22,317	7,723	

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):		
LONG TERM OPERATING LOAN RECEIVABLE FROM SEWER	85,000	1
Total (Acct. 123):	85,000	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
CAPITAL OUTLAY ACCOUNT	125,631	3
REDEMPTION ACCOUNT	12,820	4
Total (Acct. 125):	138,451	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,833	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	16,833	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT ON TAX ROLL	4,612	16
JOINT METERING COSTS DUE FROM SEWER UTILITY	7,632	17
Total (Acct. 145):	12,244	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION	14,406	20
Total (Acct. 183):	14,406	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
ACCRUED PAYROLL OWED TO CITY	1,345	24
Total (Acct. 233):	1,345	
Other Deferred Credits (253):		
Regulatory Liability	184,541	25
NONE		26
Total (Acct. 253):	184,541	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,878,068	0	0	0	1,878,068	1
Materials and Supplies	6,229	0	0	0	6,229	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	613,341	0	0	0	613,341	4
Customer Advances for Construction					0	5
Regulatory Liability	191,132	0	0	0	191,132	6
NONE					0	7
Average Net Rate Base	1,079,824	0	0	0	1,079,824	
Net Operating Income	(3,890)	0	0	0	(3,890)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.36%	N/A	N/A	N/A	-0.36%	

**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	197,723	0	0	0	197,723	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,182	0	0	0	13,182	3
Other (specify):						
NONE					0	4
Balance End of Year	184,541	0	0	0	184,541	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	263,401	269,671	1
Total Sales of Water	263,401	269,671	
Other Operating Revenues			
Forfeited Discounts (470)	864	1,512	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,329	2,105	5
Total Other Operating Revenues	3,193	3,617	
Total Operating Revenues	266,594	273,288	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	93,397	180,392	6
General Operating Expenses (680-691)	59,175	65,551	7
Total Operation and Maintenance Expenses	152,572	245,943	
Other Operating Expenses			
Depreciation Expense (403)	48,535	48,068	8
Amortization Expense (404-407)		0	9
Taxes (408)	69,377	69,227	10
Total Other Operating Expenses	117,912	117,295	
Total Operating Expenses	270,484	363,238	
NET OPERATING INCOME	(3,890)	(89,950)	

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)	570	21,639	118,421	5
Commercial (461.2)	62	4,301	20,480	6
Industrial (461.3)	8	3,754	10,631	7
Public Authority (461.4)	18	419	4,950	8
Total Metered Sales to General Customers (461)	658	30,113	154,482	
Private Fire Protection Service (462)	6		5,275	9
Public Fire Protection Service (463)	1		103,644	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	665	30,113	263,401	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				1
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)	103,644	3
NONE		4
Total Public Fire Protection Service (463)	103,644	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	864	6
Other (specify):		
Total Forfeited Discounts (470)	864	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	256	9
Return on net investment in meters charged to sewer department	2,073	10
Other (specify):		
Total Other Water Revenues (474)	2,329	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	53,100	48,965	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	10,564	12,827	3
Chemicals (630)	5,514	7,664	4
Supplies and Expenses (640)	16,353	13,779	5
Repairs of Water Plant (650)	2,915	92,547	6
Transportation Expenses (660)	4,951	4,610	7
Total Plant Operation and Maintenance Expenses	93,397	180,392	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	11,945	11,492	8
Office Supplies and Expenses (681)	5,077	5,966	9
Outside Services Employed (682)	13,884	21,214	10
Insurance Expense (684)		0	11
Employees Pensions and Benefits (686)	26,888	26,210	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,381	669	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	59,175	65,551	
Total Operation and Maintenance Expenses	152,572	245,943	

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 30%, but not less \$2,000, please explain.

640 - 2009 increase due to purchase of fire hydrant parts, valve box stop nuts and bolts used in repairs

650 - 2008 expenditures included costs for painting of lane tank water tower.

682 - Account decline due to 2008 engineering costs for HWY 33 project not incurred 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		65,787	65,787	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,603	1,417	2
Net property tax equivalent		64,184	64,370	
Social Security		4,972	4,625	3
PSC Remainder Assessment		221	232	4
Other (specify): NONE			0	5
Total tax expense		69,377	69,227	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201900				3
County tax rate	mills		6.041598				4
Local tax rate	mills		9.913974				5
School tax rate	mills		10.943630				6
Voc. school tax rate	mills		1.648558				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.749660				10
Less: state credit	mills		1.261025				11
Net tax rate	mills		27.488635				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.913974				14
Combined School Tax Rate	mills		12.592188				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.506162				17
Total Tax Rate	mills		28.749660				18
Ratio of Local and School Tax to Total	dec.		0.782832				19
Total tax net of state credit	mills		27.488635				20
Net Local and School Tax Rate	mills		21.518991				21
Utility Plant, Jan. 1	\$	3,383,643	3,383,643				22
Materials & Supplies	\$	6,229	6,229				23
Subtotal	\$	3,389,872	3,389,872				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,389,872	3,389,872				26
Assessment Ratio	dec.		0.840543				27
Assessed Value	\$	2,849,333	2,849,333				28
Net Local & School Rate	mills		21.518991				29
Tax Equiv. Computed for Current Year	\$	61,315	61,315				30
Tax Equivalent per 1994 PSC Report	\$	65,787					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	65,787					34
Footnotes							35

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	56				56	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)	52,300				52,300	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	52,356	0	0	0	52,356	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	13,550				13,550	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	58,016				58,016	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,482				3,482	16
Total Pumping Plant	75,048	0	0	0	75,048	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	13,450				13,450	18
Sand or Other Media Filtration Equipment (332)	33,163				33,163	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	46,613	0	0	0	46,613	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	56				56	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	454,855				454,855	24
Transmission and Distribution Mains (343)	685,582				685,582	25
Services (345)	149,723				149,723	26
Meters (346)	138,781	10,129	70		148,840	27
Hydrants (348)	103,901	2,500	1,000		105,401	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0	0			0	29
Total Transmission and Distribution Plant	1,532,898	12,629	1,070	0	1,544,457	
GENERAL PLANT						
Land and Land Rights (389)	50				50	30
Structures and Improvements (390)	66,006	6,080	2,500		69,586	31
Office Furniture and Equipment (391)	305				305	32
Computer Equipment (391.1)	10,223				10,223	33
Transportation Equipment (392)	33,642				33,642	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)	51,981	2,753			54,734	41
Total General Plant	162,207	8,833	2,500	0	168,540	
Total utility plant in service directly assignable	1,869,122	21,462	3,570	0	1,887,014	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,869,122	21,462	3,570	0	1,887,014	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	25,000				25,000	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	25,000	0	0	0	25,000	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,063,588				1,063,588	25
Services (345)	259,430	1,000			260,430	26
Meters (346)	0				0	27
Hydrants (348)	166,503				166,503	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	1,489,521	1,000	0	0	1,490,521	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,514,521	1,000	0	0	1,515,521	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,514,521	1,000	0	0	1,515,521	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,849	3,849	1
February			4,465	4,465	2
March			3,838	3,838	3
April			4,001	4,001	4
May			6,288	6,288	5
June			5,546	5,546	6
July			5,469	5,469	7
August			3,839	3,839	8
September			3,357	3,357	9
October			4,313	4,313	10
November			2,775	2,775	11
December			2,916	2,916	12
Total annual pumpage	0	0	50,656	50,656	

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):	50,656	1
Less: Gallons (000's) used in the treatment process:	3,104	2
Subtotal: Gallons (000's) entering distribution system:	47,552	3
Less: Gallons (000's) sold:	30,113	4
Gallons (000's) entering distribution system but not sold:	17,439	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,180	7
Gallons (000's) used for fire protection:	75	8
Gallons (000's) used to prevent freezing of distribution system:	27	9
Gallons (000's) used for other system uses:	34	10
Subtotal Estimated Usage:	2,316	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	100	13
Gallons (000's) lost due to service leaks or breaks:	3,704	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	121	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	11,198	17
Subtotal of Estimated Losses:	15,123	18
Percentage of water entering distribution system sold:	63%	19
Percentage of unaccounted for water:	22%	20
If more than 25%, indicate causes:		21
Utility has found that south side of city has a lot of valves, services, connections that have soil corrosion of hardware.		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
In 2010, the utility will be pressure testing the suspected areas to try and narrow down areas of problems		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	417	28
Date of maximum: 05/03/2009		29
Cause of maximum: Hydrant flushing		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	60	33
Date of minimum: 12/15/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	76,511	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	6	40
Number of service breaks repaired this year:	1	41
Population served (estimate the number of individuals served):		42
Inside municipality?	1,500	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FOX LAKE	#1	444	6	777,600	Yes	1
FOX LAKE	#2	540	6	777,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	FOX LAKE	FOX LAKE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE		5
Year Installed	1996	2006		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	580	580		8
Pump Motor or Standby Engine Mfr	EMERSON ELECTRIC	GENERAL ELECTRIC		9 10
Year Installed	1997	2006		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	40		13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1993		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	160		6
Total capacity in gallons (actual)	250,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9358		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

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	385				385	1
M	D	6.000	9,579				9,579	2
P	D	6.000	1,296				1,296	3
M	D	8.000	14,241				14,241	4
P	D	8.000	37,414				37,414	5
M	D	10.000	6,205				6,205	6
Total Within Municipality			69,120	0	0	0	69,120	
Total Utility			69,120	0	0	0	69,120	

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	146				146		1
M	1.000	611	1			612	20	2
M	1.250	3				3		3
M	1.500	3				3		4
M	2.000	19	1			20		5
P	6.000	10				10		6
M	6.000	1				1		7
Total Utility		793	2	0	0	795	20	

WATER SERVICES

Water Services (Page W-20)

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

The services were financed by the homeowners.

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	647	2	1	1	649	47	1
1.000	12	2		2	16	0	2
1.500	8				8	0	3
2.000	14				14	0	4
3.000	0				0	0	5
4.000	1				1	0	6
6.000	0				0	0	7
Total:	682	4	1	3	688	47	

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	558	43	4	10	0	34	649	1
1.000	2	8	0	0	0	6	16	2
1.500	0	2	0	3	0	3	8	3
2.000	0	7	4	0	0	3	14	4
3.000	0	0	0		0	0	0	5
4.000	0	0	0	1	0	0	1	6
6.000	0	0	0	0	0	0	0	7
Total:	560	60	8	14	0	46	688	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Utility counted its meters and adjustment was made to report all meters in stock at year-end.

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

Small meters are tested on a rotating basis. Approximately 50 tested per year.

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.

Station meters are tested in accordance with PSC requirements.

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	139	1	1		139	2
Total Fire Hydrants	139	1	1	0	139	
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:	276
Number of distribution system valves end of year:	293
Number of distribution valves operated during year:	74