



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Principal Office: 15889W THIRD ST.
P.O. BOX 969
HAYWARD, WI 54843

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Utility Address: 15889W THIRD ST.
P.O. BOX 969
HAYWARD, WI 54843

When was utility organized? 1/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LUCY GUNTHER

Title: CITY CLERK-TREASURER

Office Address:

15889 W THIRD ST
P.O. BOX 969
HAYWARD, WI 54843

Telephone: (715) 634 - 2311 EXT 1

Fax Number: (715) 634 - 5868

Email Address: ctyclerk@centurytel.net

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

Name: JASON SPEROS

Title: COMMITTEE CHAIRMAN

Office Address:

10459 FOREST ST
HAYWARD, WI 54843

Telephone: (715) 634 - 4605

Fax Number:

Email Address: M3JSPERO@CHEQNET.NET

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: MICHAEL HAGER

Title: AUDITOR

Office Address: ANDERSON HAGER & MOE SC

15766 SOUTH FIRST ST
P.O. BOX 986
HAYWARD, WI 54843

Telephone: (715) 634 - 2653

Fax Number: (715) 634 - 2456

Email Address: MHAGER@AHMCPA.COM

Date of most recent audit report: 5/29/2009

Period covered by most recent audit: 01/01/2008 THRU 12/31/2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOHN C MCCUE

Title: PUBLIC WORKS DIRECTOR

Office Address:

15889 W THIRD ST
P.O. BOX 969
HAYWARD, WI 54843

Telephone: (715) 634 - 4612 EXT 3

Fax Number: (715) 634 - 5868

Email Address: pw3@centurytel.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR JOSEPH KREYER
MR CHARLES MUNICH
MR JASON SPEROS
MR ALFRED VOIGHT

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? YES

Date of Ordinance: 9/5/1990

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)	509,492	495,764	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	254,800	248,144	2
Depreciation Expense (403)	97,952	99,116	3
Amortization Expense (404-407)	33,874	33,874	4
Taxes (408)	76,539	74,240	5
Total Operating Expenses	463,165	455,374	
Net Operating Income	46,327	40,390	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	46,327	40,390	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	805	1,007	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,201	5,197	10
Miscellaneous Nonoperating Income (421)	18,263	52,872	11
Total Other Income	26,269	59,076	
Total Income	72,596	99,466	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,320)	(12,320)	12
Other Income Deductions (426)	40,586	39,583	13
Total Miscellaneous Income Deductions	28,266	27,263	
Income Before Interest Charges	44,330	72,203	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	88,275	94,580	14
Amortization of Debt Discount and Expense (428)	0	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	88,275	94,580	
Net Income	(43,945)	(22,377)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,105,039	4,067,610	20
Balance Transferred from Income (433)	(43,945)	(22,377)	21
Miscellaneous Credits to Surplus (434)	39,652	59,806	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)	4,100,746	4,105,039	

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	509,492	0	509,492	1
Total (Acct. 400):	509,492	0	509,492	
Operation and Maintenance Expense (401-402):				
Derived	254,800	0	254,800	2
Total (Acct. 401-402):	254,800	0	254,800	
Depreciation Expense (403):				
Derived	97,952	0	97,952	3
Total (Acct. 403):	97,952	0	97,952	
Amortization Expense (404-407):				
Derived	33,874	0	33,874	4
Total (Acct. 404-407):	33,874	0	33,874	
Taxes (408):				
Derived	76,539	0	76,539	5
Total (Acct. 408):	76,539	0	76,539	
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:	46,327	0	46,327	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	805	0	805	8
Total (Acct. 415-416):	805	0	805	
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):				
CHECKING INTEREST	1,367	0	1,367	11
SPECIAL ASSESSMENT INTEREST	5,834		5,834	12
Total (Acct. 419):	7,201	0	7,201	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		18,157	18,157	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):				
NSF CHARGES	106		106	14
Total (Acct. 421):	106	18,157	18,263	
TOTAL OTHER INCOME:	8,112	18,157	26,269	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(12,320)	0	(12,320)	15
NONE			0	16
Total (Acct. 425):	(12,320)	0	(12,320)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	40,586	40,586	17
NONE			0	18
Total (Acct. 426):	0	40,586	40,586	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,320)	40,586	28,266	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	88,275	0	88,275	19
Total (Acct. 427):	88,275	0	88,275	
Amortization of Debt Discount and Expense (428):				
NONE			0	20
Total (Acct. 428):	0	0	0	
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):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	88,275	0	88,275	
NET INCOME:	(21,516)	(22,429)	(43,945)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	339,088	3,765,951	4,105,039	25
Total (Acct. 216):	339,088	3,765,951	4,105,039	

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	(21,516)	(22,429)	(43,945)	26
Total (Acct. 433):	(21,516)	(22,429)	(43,945)	
Miscellaneous Credits to Surplus (434):				
SEWER NET INCOME	39,652		39,652	* 27
Total (Acct. 434):	39,652	0	39,652	
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):	357,224	3,743,522	4,100,746	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.

Net Income from nonregulated sewer of \$39,652

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,072		0		1,072	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	267				267	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	267	0	0	0	267	
Net income (or loss)	805	0	0	0	805	

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	509,492	0	0	0	509,492	1
Less: interdepartmental sales	235		0	0	235	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	20				20	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	509,237	0	0	0	509,237	

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	88,556	0	88,556	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	121,207	0	121,207	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	679	0	679	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	429	0	429	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	190,438	0	190,438	* 19
Total Payroll	401,309	0	401,309	

DISTRIBUTION OF TOTAL PAYROLL

Distribution of Total Payroll (Page F-05)

General footnotes

The City has 10 employees which share their time between City functions and Utility functions.
The amount in this column is the amount paid those employees for City functions.

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.2	1
Electric		2
Gas		3
Sewer	3.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	6,208,257	6,181,320	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,222,614	1,081,231	2
Net Utility Plant	4,985,643	5,100,089	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,423,020	7,381,952	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,639,004	2,463,192	4
Net Nonutility Property	4,784,016	4,918,760	
Investment in Municipality (123)	0	0	5
Other Investments (124)	62,020	60,530	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	135,949	108,734	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	4,981,985	5,088,024	
CURRENT AND ACCRUED ASSETS			
Cash (131)	297,014	227,401	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	143,307	252,010	14
Customer Accounts Receivable (142)	45,630	41,080	15
Other Accounts Receivable (143)	50,377	47,726	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	25,170	24,178	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	3,124	2,930	23
Interest and Dividends Receivable (171)	1,483	903	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	566,105	596,228	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	101,622	135,496	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	101,622	135,496	
Total Assets and Other Debits	10,635,355	10,919,837	

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)	1,483,339	1,483,339	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,100,746	4,105,039	35
Total Proprietary Capital	5,584,085	5,588,378	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	3,646,159	3,877,949	38
Total Long-Term Debt	3,646,159	3,877,949	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	30,389	57,255	40
Payables to Municipality (233)	330,886	301,879	41
Customer Deposits (235)			42
Taxes Accrued (236)	70,351	66,535	43
Interest Accrued (237)	70,365	71,783	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	59,641	52,330	46
Total Current and Accrued Liabilities	561,632	549,782	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	843,479	903,728	49
Total Deferred Credits	843,479	903,728	
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	10,635,355	10,919,837	

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	6,181,320	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)	4,063,358	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,144,899	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)					8
Total Utility Plant	6,208,257	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)	763,526	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	459,088	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	1,222,614	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	4,985,643	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)	662,729				662,729	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	97,952				97,952	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,380				3,380	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	160				160	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	101,492	0	0	0	101,492	16
Debits during year						17
Book cost of plant retired	695				695	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	695	0	0	0	695	25
Balance end of year (111.1)	763,526	0	0	0	763,526	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)	418,502				418,502	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	40,586				40,586	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	40,586	0	0	0	40,586	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)	459,088	0	0	0	459,088	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	7,381,952	41,068	0	7,423,020	1
NONE	0			0	2
Total Nonutility Property (121)	7,381,952	41,068	0	7,423,020	
Less accum. prov. depr. & amort. (122)	2,463,192	175,812		2,639,004	3
Net Nonutility Property	4,918,760	(134,744)	0	4,784,016	

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	0	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)	23,012	21,914	2
Sewer utility (154)	2,158	2,264	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	25,170	24,178	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,483,339	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,483,339</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)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
BOND REFINANCE-WATER EXTENSION	10/31/2000	11/30/2010	4.10%	0	2
WELLS, MAINS, WWTP MODIFICATIONS	10/28/2005	03/15/2025	4.50%	1,042,641	3
HISTORYLAND-WATER & SEWER EXTENSION	10/11/2002	02/25/2012	4.94%	97,500	4
SEWAGE EXPANSION	06/23/1999	02/25/2009	4.10%	0	5
WATER TOWER & WELL #6	04/20/1998	02/25/2009	4.10%	0	6
DNR PROJECT -WATER & SEWER EXTENSION	05/22/2002	02/24/2012	3.48%	75,000	7
WELLS, W&S EXTENSION	06/16/2006	03/15/2025	4.50%	536,977	8
WELLS, WWTP MODIFICATIONS	08/17/2005	03/15/2025	4.50%	690,948	9
WELLS, W&S EXTENSION	07/27/2006	03/15/2025	4.50%	445,093	10
KANSAS/GREENWOOD W&S EXT/MODIFICATION	06/22/2007	02/01/2010	3.84%	292,655	11
FINE SCREEN	07/02/2008	02/01/2010	3.84%	375,000	12
W&S EXT-NATHAN	04/01/2008	03/01/2012	4.08%	90,345	13
W&S EXT-GRACE LUTHERAN	04/01/2008	03/01/2012	4.08%	0	14
BOND REFINANCE-SEWER EXTENSION	10/31/2000	11/30/2010	4.10%	0	15
Total for Account 224				3,646,159	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		16
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	66,535	1
Accruals:		
Charged water department expense	76,539	2
Charged electric department expense		3
Charged sewer department expense	9,665	4
Other (explain):		
NONE		5
Total Accruals and other credits	86,204	
Taxes paid during year:		
County, state and local taxes	66,535	6
Social Security taxes	15,947	7
PSC Remainder Assessment	479	8
Other (explain):		
PSC refund of 2008 overcharge	(573) *	9
Total payments and other debits	82,388	
Balance end of year	70,351	

TAXES ACCRUED (ACCT. 236)

Taxes Accrued (Acct. 236) (Page F-19)

General footnotes

Utility paid an advance assessment for \$1008 on 6/30/2009. It was determined that the actual assessment should have been \$435. The utility received refund of \$573.

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
HISTORYLAND WATER & SEWER EXTENSION	1,247	1,283	1,595	935	* 3
KANSAS AVE W&S MODIFICATIONS	2,854	6,854	3,455	6,253	4
W&S EXT GRACE LUTHERAN	978	182	1,160	0	5
W&S EXT NATHAN	1,108	1,308	1,323	1,093	6
WELLS & W/S EXTENSION	12,440	15,139	15,603	11,976	7
WELLS, W&S EXTENSION	19,146	23,302	24,015	18,433	8
NEW WATER RESERVOIR	701	129	830	0	9
WELLS, WATER MAIN, WWTP MODIFICATIONS	16,948	20,575	21,259	16,264	10
REFINANCE OF WATER BONDS	16	28	44	0	11
GREENWOOD LN W&S EXTENSION	1	0	1	0	12
DNR PROJECT WATER & SEWER EXTENSION	1,287	1,197	1,521	963	13
WELLS/WWTP MODIFICATIONS	15,057	18,278	18,887	14,448	14
Subtotal	71,783	88,275	89,693	70,365	
Notes Payable (231)					
NONE	0			0	15
Subtotal	0	0	0	0	
Total	71,783	88,275	89,693	70,365	

INTEREST ACCRUED (ACCT. 237)

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

General footnotes

Amounts are for water portion of debt only.

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):		
BARRON ELECTRIC CAPITAL CREDITS	62,020	2
Total (Acct. 124):	62,020	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
SEWER EQUIPMENT REPLACEMENT FUND	135,949	4
Total (Acct. 126):	135,949	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
W&S CUSTOMER SPECIAL ASSESSMENTS	143,307	7
Total (Acct. 141):	143,307	
Customer Accounts Receivable (142):		
Water	45,630	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	45,630	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	49,432	12
Merchandising, jobbing and contract work	945	13
Other (specify):		
NONE		14
Total (Acct. 143):	50,377	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	3,124	16
Total (Acct. 165):	3,124	

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)	
Extraordinary Property Losses (182):		
ABANDONMENT OF WELL SITES	101,622	* 17
Total (Acct. 182):	101,622	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
2009 INSURANCE PAID BY MUNICIPALITY	14,703	* 22
2009 EQUIPMENT CHARGES	1,792	* 23
2009 WAGES & BENEFITS PAID BY MUNICIPALITY	72,298	* 24
2009 DEBT SERVICE PAID BY MUNICIPALITY	242,093	* 25
Total (Acct. 233):	330,886	
Other Deferred Credits (253):		
Regulatory Liability	172,477	26
REGULATORY LIABILITY - SEWER	671,002	27
Total (Acct. 253):	843,479	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

March 2, 2007

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.

(143) Unregulated sewer accounts billed on 12/31/2009 and receivable at end of year.

(233) Municipality pays for all insurance, employee benefits and debt payments during the year. The utility reimburses the municipality after those amounts have been allocated by the auditors.

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)	4,058,443	0	0	0	4,058,443	1
Materials and Supplies	22,463	0	0	0	22,463	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	713,127	0	0	0	713,127	4
Customer Advances for Construction					0	5
Regulatory Liability	178,637	0	0	0	178,637	6
NONE					0	7
Average Net Rate Base	3,189,142	0	0	0	3,189,142	
Net Operating Income	46,327	0	0	0	46,327	8
Net Operating Income as a percent of						
Average Net Rate Base	1.45%	N/A	N/A	N/A	1.45%	

**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	184,797	0	0	0	184,797	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,320	0	0	0	12,320	3
Other (specify):						
NONE					0	4
Balance End of Year	172,477	0	0	0	172,477	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

There were 6 1" services, and one each 1.5", 4" and 6". All were financed by the customer

*

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)	496,121	482,454	1
Total Sales of Water	496,121	482,454	
Other Operating Revenues			
Forfeited Discounts (470)	2,591	2,411	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	10,780	10,899	5
Total Other Operating Revenues	13,371	13,310	
Total Operating Revenues	509,492	495,764	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	33,760	36,190	7
Water Treatment Expenses (630-635)	39,720	40,964	8
Transmission and Distribution Expenses (640-655)	62,572	53,524	9
Customer Accounts Expenses (901-906)	18,641	13,713	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	100,107	103,753	12
Total Operation and Maintenance Expenses	254,800	248,144	
Other Operating Expenses			
Depreciation Expense (403)	97,952	99,116	13
Amortization Expense (404-407)	33,874	33,874	* 14
Taxes (408)	76,539	74,240	15
Total Other Operating Expenses	208,365	207,230	
Total Operating Expenses	463,165	455,374	
NET OPERATING INCOME	46,327	40,390	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

(404) March 2, 2007. Amortization of abandoned test wells.

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)	747	28,697	124,085	5
Commercial (461.2)	352	53,672	146,807	6
Industrial (461.3)	3	765	2,108	7
Public Authority (461.4)	31	5,481	18,249	8
Total Metered Sales to General Customers (461)	1,133	88,615	291,249	
Private Fire Protection Service (462)	27		16,600	9
Public Fire Protection Service (463)	1,230		188,037	10
Other Water Sales (465)			0	11
Sales for Resale (466)			0	12
Interdepartmental Sales (467)	1	60	235	13
Total Sales of Water	2,391	88,675	496,121	

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		<u><u>0</u></u>	<u><u>0</u></u>	

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)	188,037	3
NONE		4
Total Public Fire Protection Service (463)	188,037	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,591	6
Other (specify):		
Total Forfeited Discounts (470)	2,591	
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):		
TOWER RENTAL	5,819	9
RECONNECTIONS	1,970	10
Return on net investment in meters charged to sewer department	2,991	11
Other (specify):		
Total Other Water Revenues (474)	10,780	

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.

Cell Phone Company paid \$5,819 to place antenna on top of water tower no longer in service.

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)	0	0	1
Purchased Water (601)			2
Operation Supplies and Expenses (602)			3
Maintenance of Water Source Plant (605)			4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)			6
Fuel or Power Purchased for Pumping (622)	17,873	17,298	7
Operation Supplies and Expenses (623)		962	8
Maintenance of Pumping Plant (625)	15,887	17,930	9
Total Pumping Expenses	33,760	36,190	
WATER TREATMENT EXPENSES			
Operation Labor (630)	4,990	6,988	10
Chemicals (631)	34,730	33,976	11
Operation Supplies and Expenses (632)			12
Maintenance of Water Treatment Plant (635)			13
Total Water Treatment Expenses	39,720	40,964	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	34,411	37,471	14
Operation Supplies and Expenses (641)	1,326	2,392	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,073	0	16 *
Maintenance of Mains (651)	5,675	8,618	17
Maintenance of Services (652)	2,899	2,126	18
Maintenance of Meters (653)	4,348	2,917	19
Maintenance of Hydrants (654)	840		20
Maintenance of Other Plant (655)			21
Total Transmission and Distribution Expenses	62,572	53,524	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,571	3,204	22
Accounting and Collecting Labor (902)	10,825	10,509	23
Supplies and Expenses (903)	4,038	0	24
Uncollectible Accounts (904)	20	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)	187	0	26
Total Customer Accounts Expenses	18,641	13,713	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	30,044	27,363	28
Office Supplies and Expenses (921)	5,891	9,225	29
Administrative Expenses Transferred--Credit (922)			30
Outside Services Employed (923)	11,421	11,475	31
Property Insurance (924)	7,224	6,817	32
Injuries and Damages (925)			33
Employee Pensions and Benefits (926)	38,918	39,164	34
Regulatory Commission Expenses (928)			35
Miscellaneous General Expenses (930)	4,204	6,702	36
Transportation Expenses (933)	2,405	3,007	37
Maintenance of General Plant (935)			38
Total Administrative and General Expenses	100,107	103,753	
Total Operation and Maintenance Expenses	254,800	248,144	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Utility reported as Class D in 2008. Reporting as Class C in 2009. Because of difference in account numbers used for accounting purposes and reporting, some items not detailed for 2009.

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.

(650) Tank inspections and repairs of \$13,073 in 2009. None done in 2008.

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		70,351	66,535	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		687	621	2
Net property tax equivalent		69,664	65,914	
Social Security		6,969	6,989	3
PSC Remainder Assessment		479	1,030	4
Other (specify): DELINQUENT PROPERTY TAXES ON LAND PURCHASED			307	5
PSC REMAINDER ASSESSMENT	REFUND 2008 OVER ASSESSMENT	(573)	0	6
Total tax expense		76,539	74,240	

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			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197028				3
County tax rate	mills		2.945033				4
Local tax rate	mills		6.295705				5
School tax rate	mills		6.608439				6
Voc. school tax rate	mills		1.225628				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.271833				10
Less: state credit	mills		1.176408				11
Net tax rate	mills		16.095425				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.295705				14
Combined School Tax Rate	mills		7.834067				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.129772				17
Total Tax Rate	mills		17.271833				18
Ratio of Local and School Tax to Total	dec.		0.818082				19
Total tax net of state credit	mills		16.095425				20
Net Local and School Tax Rate	mills		13.167374				21
Utility Plant, Jan. 1	\$	6,181,320	6,181,320				22
Materials & Supplies	\$	21,914	21,914				23
Subtotal	\$	6,203,234	6,203,234				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,203,234	6,203,234				26
Assessment Ratio	dec.		0.861300				27
Assessed Value	\$	5,342,845	5,342,845				28
Net Local & School Rate	mills		13.167374				29
Tax Equiv. Computed for Current Year	\$	70,351	70,351				30
Tax Equivalent per 1994 PSC Report	\$	41,056					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	70,351					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)	74,736				74,736	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)	700,925				700,925	8
Supply Mains (316)	47,633				47,633	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	823,294	0	0	0	823,294	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	443,388				443,388	12
Other Power Production Equipment (323)	129,797				129,797	13
Electric Pumping Equipment (325)	101,689				101,689	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,633				3,633	16
Total Pumping Plant	678,507	0	0	0	678,507	
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)	58,287				58,287	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	58,287	0	0	0	58,287	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	19,189				19,189	22
Structures and Improvements (341)	2,015				2,015	23
Distribution Reservoirs and Standpipes (342)	414,857				414,857	24
Transmission and Distribution Mains (343)	1,453,448				1,453,448	25
Services (345)	188,535				188,535	26
Meters (346)	121,219	4,091	695		124,615	27
Hydrants (348)	172,607				172,607	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)	1,370				1,370	29
Total Transmission and Distribution Plant	2,373,240	4,091	695	0	2,376,636	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	1,259				1,259	32
Computer Equipment (391.1)	5,736	809			6,545	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)	68,046				68,046	40
Miscellaneous Equipment (398)	45,159	5,625			50,784	41
Total General Plant	120,200	6,434	0	0	126,634	
Total utility plant in service directly assignable	4,053,528	10,525	695	0	4,063,358	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,053,528	10,525	695	0	4,063,358	

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)	76,028				76,028	8
Supply Mains (316)	8,675				8,675	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	84,703	0	0	0	84,703	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	80,434				80,434	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	24,664				24,664	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	105,098	0	0	0	105,098	
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)	1,383,983				1,383,983	25
Services (345)	370,363	17,107			387,470	26
Meters (346)	0				0	27
Hydrants (348)	161,565				161,565	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	1,915,911	17,107	0	0	1,933,018	
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)	22,080				22,080	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	22,080	0	0	0	22,080	
Total utility plant in service directly assignable	2,127,792	17,107	0	0	2,144,899	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,127,792	17,107	0	0	2,144,899	

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			7,551	7,551	1
February			9,244	9,244	2
March			9,094	9,094	3
April			8,001	8,001	4
May			9,840	9,840	5
June			12,127	12,127	6
July			11,797	11,797	7
August			10,639	10,639	8
September			10,190	10,190	9
October			8,416	8,416	10
November			6,702	6,702	11
December			7,034	7,034	12
Total annual pumpage	0	0	110,635	110,635	

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):	110,635	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	110,635	3
Less: Gallons (000's) sold:	88,675	4
Gallons (000's) entering distribution system but not sold:	21,960	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,360	7
Gallons (000's) used for fire protection:	14	8
Gallons (000's) used to prevent freezing of distribution system:	4,210	9
Gallons (000's) used for other system uses:	16	10
Subtotal Estimated Usage:	6,600	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	15,360	17
Subtotal of Estimated Losses:	15,360	18
Percentage of water entering distribution system sold:	80%	19
Percentage of unaccounted for water:	14%	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.)	959	22
Date of maximum: 06/25/2009		23
Cause of maximum: Filled Shue's Pond for Fishing Has No Boundaries fishing event.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	127	25
Date of minimum: 12/30/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	161,835	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:	0	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,265	35
Outside municipality?	0	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)	
LEIN ROAD	6	1,147	8	144,000	Yes	1
HWY B	7	138	24	1,440,000	Yes	2
PETERSON ROAD	8	401	18	2,160,000	Yes	3

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)	8	1
Identification	6	7			
Location	LEIN ROAD	HWY B	PETERSON RD		2
Purpose	S	P			3
Destination	R	D			4
Pump Manufacturer	AIRMOTOR	CHRISTIANSON	CHRISTIANSON		5
Year Installed	1999	2006	2006		6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	110	1,000	1,500		8
Pump Motor or Standby Engine Mfr	FRANKLIN	HITACHI	HITACHI		10
Year Installed	1999	2006	2006		11
Type	ELECTRIC	ELECTRIC	ELECTRIC		12
Horsepower	15	100	125		13
Footnotes					14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	LEIN ROAD	NYMAN AVENUE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1998	1971	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	53	120	6
Total capacity in gallons (actual)	510,000	150,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	3.5999	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	15
Footnotes			16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
A	D	4.000	5,210				5,210	1
M	D	4.000	6,618				6,618	2
P	D	4.000	770				770	3
A	D	6.000	21,148				21,148	4
M	D	6.000	7,112				7,112	5
P	D	6.000	25,192				25,192	6
A	D	8.000	2,204				2,204	7
M	D	8.000	468				468	8
P	D	8.000	29,305				29,305	9
P	S	8.000	1,110				1,110	10
A	D	10.000	5,994				5,994	11
M	D	10.000	0				0	12
M	T	10.000	0				0	13
P	D	10.000	38,247				38,247	14
A	D	12.000	1,574				1,574	15
P	D	12.000	5,559				5,559	16
P	T	12.000	2,580				2,580	17
Total Within Municipality			153,091	0	0	0	153,091	
P	D	6.000	121				121	18
P	D	12.000	2,476				2,476	19
Total Outside of Municipality			2,597	0	0	0	2,597	
Total Utility			155,688	0	0	0	155,688	

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	0.625	595				595	115	1
M	0.750	94				94	4	2
P	1.000	11	1			12	0	3
M	1.000	607	2			609	93	4
M	1.250	12	0			12	0	5
M	1.500	28				28	7	6
P	1.500	1	1			2	0	7
P	2.000	3	1			4	1	8
M	2.000	54				54	8	9
M	2.500	1				1	0	10
M	3.000	3				3	0	11
M	4.000	0	1			1	0	12
P	4.000	8				8	0	13
P	6.000	12				12	4	14
M	6.000	0	1			1	0	15
P	8.000	1				1	0	16
Total Utility		1,430	7	0	0	1,437	232	

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.

Utility provided one 1" service as requested of developer, and reimbursed utility actual cost of \$3,357.11. Remaining new services 3 1", 1 1.5", 1 4" and 1 6" were financed directly by customer from installer. Cost amounts were provided by installer to utility. \$14,691

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	1,100	6	4		1,102	147	1
0.750	33				33	3	2
1.000	88	7		3	98	14	* 3
1.250	4	0	0	(3)	1	0	* 4
1.500	38				38	12	5
2.000	28	4	1		31	8	* 6
3.000	10				10	4	7
4.000	3				3	0	8
6.000	1				1	1	9
Total:	1,305	17	5	0	1,317	189	

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	776	242	1	9	2	72	1,102	1
0.750	8	17	0	1	0	7	33	2
1.000	9	68	2	12	1	6	98	* 3
1.250	0	1	0	0	0	0	1	* 4
1.500	2	32	0	3	0	1	38	5
2.000	1	22	1	6	0	1	31	* 6
3.000	0	2	0	4	4	0	10	7
4.000	0	1	0	0	0	2	3	8
6.000	0	1	0	0	0	0	1	9
Total:	796	386	4	35	7	89	1,317	

METERS

Meters (Page W-21)

Explain all reported adjustments.

When doing routine meter change outs, it was determined that 3 of what had been classified as 1 1/4" meters were actually only 1".

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

These meters are removed and tested for both high and low flow on a 7 year cycle. They must test within 3%. When reading for monthly billings, any reading which seems above or below normal results in that meter being tested.

If 2-inch or greater meters are reported as residential, please explain.

In 2004 a new residential customer felt that he needed a 2" to accomodate his lawn sprinkling system.

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	4				4	1
Within Municipality	296				296	2
Total Fire Hydrants	300	0	0	0	300	
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:	300	*
Number of distribution system valves end of year:	740	
Number of distribution valves operated during year:	307	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Utility operated 425 valves in 2008, more than half. The remaining 8 valves not exercised are valves placed at the end of lines for possible future expansion

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	552,440	548,046	1
Total Sewage Operating Revenues	552,440	548,046	
Other Operating Revenues			
Customer Forfeited Discounts (631)	2,665	2,617	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Total Other Operating Revenues	2,665	2,617	
Total Operating Revenues	555,105	550,663	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	160,091	140,251	7
Maintenance Expenses (831-834)	45,060	70,777	8
Customer Accounting & Collection Expenses (840-843)	24,623	25,385	9
Administrative and General Expenses (850-857)	105,462	100,285	10
Total Operation and Maintenance Expenses	335,236	336,698	
Other Operating Expenses			
Depreciation Expense (403)	179,193	170,975	11
Amortization Expense (404)	0	0	12
Taxes (408)	9,665	8,767	13
Total Other Operating Expenses	188,858	179,742	
Total Operating Expenses	524,094	516,440	
NET OPERATING INCOME	31,011	34,223	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)	20	960	6,035	1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)	1	288	1,478	4
Total Flat Rate Service to General Customers (621)	21	1,248	7,513	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	744	26,781	193,076	5
Commercial Revenues (622.2)	348	54,016	319,901	6
Industrial Revenues (622.3)	2	666	3,705	7
Revenues from Public Authorities (622.4)	1	4,509	28,245	8
Total Measured Service to General Customers (622)	1,095	85,972	544,927	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	1,116	87,220	552,440	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	2,665	2
Other (specify):		
Total Customer Forfeited Discounts (631)	2,665	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	64,693	52,018	1
Power and Fuel for Pumping (821)	17,926	14,683	2
Power and Fuel for Aeration Equipment (822)	60,287	57,522	3
Chlorine (823)			4
Phosphorous Removal Chemicals (824)			5
Sludge Conditioning Chemicals (825)			6
Other Chemicals for Sewage Treatment (826)			7
Other Operating Supplies and Expenses (827)	14,427	15,280	8
Transportation Expenses (828)	2,758	748	9
Rents (829)			10
Total Operation Expenses	160,091	140,251	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	12,284	18,565	* 11
Maintenance of Collection System Pumping Equipment (832)	4,374	15,064	* 12
Maintenance of Treatment and Disposal Plant Equipment (833)	17,853	29,468	* 13
Maintenance of General Plant Structures and Equipment (834)	10,549	7,680	14
Total Maintenance Expenses	45,060	70,777	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	13,071	12,249	15
Flat Rate Inspections (841)			16
Meter Reading (842)	11,552	13,136	17
Uncollectible Accounts (843)			18
Total Customer Accounting & Collection Expenses	24,623	25,385	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	27,883	27,241	19
Office Supplies and Expenses (851)	5,086	3,635	20
Outside Services Employed (852)	11,421	12,674	21
Insurance Expense (853)	7,224	6,817	22
Employees Pensions and Benefits (854)	50,666	45,753	23
Regulatory Commission Expenses (855)	0	793	24
Miscellaneous General Expenses (856)	3,182	3,372	25
Rents (857)	0		26
Total Administrative and General Expenses	105,462	100,285	
Total Operation and Maintenance Expenses	335,236	336,698	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

(831) Decrease of \$6,281. 2008 included \$9,000 for sandblasting tanks at master lift. Not done in 2009.

(832) Decrease of \$10,690. 2008 included \$9,559 for service checks and rebuilding of pump at master lift. This resulted in fewer service calls in 2009.

(833) Decrease of \$11,615. 2008 included \$23,636 for repairs to spray irrigation system.

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		8,978	8,146	1
Local and School Tax Equivalent on Meters Charged by Water Department		687	621	2
PSC Remainder Assessment				3
Other (specify): NONE				4
Total tax expense		9,665	8,767	

SEWER 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	20,640				20,640	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	74,560				74,560	6
Collecting Mains and Accessories (313)	1,141,437	763			1,142,200	7 *
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	130,173				130,173	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	1,366,810	763	0	0	1,367,573	
COLLECTION SYSTEM PUMPING INSTALLAT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	9,878				9,878	12
Receiving Wells (322)	81,945				81,945	13
Electric Pumping Equipment (323)	409,995				409,995	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation:	501,818	0	0	0	501,818	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	68,208				68,208	17
Structures and Improvements (331)	152,020	11,999			164,019	18
Preliminary Treatment Equipment (332)	349,175	5,073			354,248	19
Primary Treatment Equipment (333)	928,388				928,388	20
Secondary Treatment Equipment (334)	475,754				475,754	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	5,990				5,990	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	38,067				38,067	25
Flow Metering and Monitoring Equipment (339)	41,195				41,195	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	8,498				8,498	28
Total Treatment and Disposal Plant	2,067,295	17,072	0	0	2,084,367	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	3,935,923	17,835	0	0	3,953,758	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	31
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Office Furniture and Equipment (372)	1,259				1,259	32
Computer Equipment (372.1)	5,736	809			6,545	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	159,845	5,625			165,470	35
Other Tangible Property (390)	0				0	36
Total General Plant	166,840	6,434	0	0	173,274	
Total utility plant in service directly assignable	4,102,763	24,269	0	0	4,127,032	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Miscellaneous Equipment (398)	0				0	38
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	4,102,763	24,269	0	0	4,127,032	
Common Utility Plant Allocated to Sewer Department (300)					0	39
Total utility plant in service	4,102,763	24,269	0	0	4,127,032	

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

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page N-07)

General footnotes

512 ft of original 6" clay tile was removed when an alley was updated. It was replaced with 612 ft of 8" main. No dollar value was placed on the early 1900's tile.

SEWER 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	379,900	16,799			396,699	6
Collecting Mains and Accessories (313)	1,777,372				1,777,372	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	318,655				318,655	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	2,475,927	16,799	0	0	2,492,726	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	88,657				88,657	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	88,657	0	0	0	88,657	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	261,023				261,023	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	179,031				179,031	20
Secondary Treatment Equipment (334)	61,241				61,241	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	124,785				124,785	25
Flow Metering and Monitoring Equipment (339)	24,442				24,442	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	41,108				41,108	28
Total Treatment and Disposal Plant	691,630	0	0	0	691,630	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	3,256,214	16,799	0	0	3,273,013	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	31
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Office Furniture and Equipment (372)	0				0	32
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	22,975				22,975	35
Other Tangible Property (390)	0				0	36
Total General Plant	22,975	0	0	0	22,975	
Total utility plant in service directly assignable	3,279,189	16,799	0	0	3,295,988	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Miscellaneous Equipment (398)	0				0	38
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	3,279,189	16,799	0	0	3,295,988	
Common Utility Plant Allocated to Sewer Department (300)	0				0	39
Total utility plant in service	3,279,189	16,799	0	0	3,295,988	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	2.000	3	1			4	1	1
Sewer	4.000	1,200	7			1,207	59	2
Sewer	6.000	81	1			82	19	3
Sewer	8.000	6				6		4
Total Utility		1,290	9	0	0	1,299	79	

SEWER SERVICES

Sewer Services (Page N-09)

General footnotes

One 4" was installed by Utility at request of developer. He paid Utility cost of \$2,184. All others, 1 2", 6 4" and 1 6" were installed directly by outside contractors. Costs for services were provided by contractors to Utility.

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	9,306				9,306	1
6.000	17,552		512		17,040	2
8.000	92,189	612			92,801	* 3
10.000	15,571				15,571	4
12.000	19,400				19,400	5
15.000	175				175	6
18.000	1,848				1,848	7
24.000	538				538	8
Total Utility	156,579	612	512	0	156,679	

SEWER MAINS

Sewer Mains (Page N-10)

General footnotes

512 ft of original 6" clay tile was removed when an alley was upgraded. 612 ft of 8" main was placed in the alley, extending to manhole. Was financed by utility.
