



3013 (02-05-09)

ANNUAL REPORT

OF

Name: MIDDLETON WATER UTILITY

Principal Office: 7426 HUBBARD AVENUE
MIDDLETON, WI 53562

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

Middleton Water Utility
Middleton, 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 Middleton Water Utility, an enterprise fund of the City of Middleton as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

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

Madison, Wisconsin
April 1, 2010

TABLE OF CONTENTS

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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MIDDLETON WATER UTILITY

Utility Address: 7426 HUBBARD AVENUE
MIDDLETON, WI 53562

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MIKE FREY

Title: UTILITY MANAGER

Office Address:

7426 HUBBARD AVE
MIDDLETON, WI 53562

Telephone: (608) 827 - 1070

Fax Number: (608) 827 - 1080

Email Address: mfrey@ci.middleton.wi.us

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

Name: MARYAM SADEGHPOUR

Title: SENIOR ACCOUNTANT

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
MADISON, WI 53718

Telephone: (608) 240 - 2316 EXT

Fax Number: (608) 249 - 8532

Email Address: maryam.sadeghpour@bakertilly.com

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

Name: ROBERT POFAHL

Title: CHAIRMAN

Office Address:

7426 HUBBARD AVENUE
MIDDLETON, WI 53562

Telephone: (608) 827 - 1070

Fax Number: (608) 827 - 1080

Email Address:

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

YES

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

Name:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
MADISON, WI 53718

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address:

IDENTIFICATION AND OWNERSHIP

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

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

Names and titles of utility management including manager or superintendent:

Name: MIKE FREY

Title: UTILITY MANAGER

Office Address:

7426 HUBBARD AVE
MIDDLETON, WI 53562

Telephone: (608) 827 - 1070

Fax Number: (608) 827 - 1080

Email Address: mfrey@ci.middleton.wi.us

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

- DON DAMON
- JON DIPIAZZA
- DENNIS DORN
- BILL HOEKSEMA
- CHARLES NAHN
- BOB POFAHL
- SHAWN STAUSKE, ALTERNATE
- HOWARD TEAL

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Mike Frey will be the new Utility Manager in 2010.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,864,871	1,864,256	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	985,873	905,766	2
Depreciation Expense (403)	271,638	276,774	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	357,983	316,928	5
Total Operating Expenses	1,615,494	1,499,468	
Net Operating Income	249,377	364,788	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	249,377	364,788	
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)	133,667	169,169	10
Miscellaneous Nonoperating Income (421)	24,547	193,660	11
Total Other Income	158,214	362,829	
Total Income	407,591	727,617	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,866)	(39,866)	12
Other Income Deductions (426)	129,643	122,460	13
Total Miscellaneous Income Deductions	89,777	82,594	
Income Before Interest Charges	317,814	645,023	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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)	40,530	51,750	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	40,530	51,750	
Net Income	277,284	593,273	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,763,872	16,170,599	20
Balance Transferred from Income (433)	277,284	593,273	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	18,150	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)	17,023,006	16,763,872	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,864,871	0	1,864,871	1
Total (Acct. 400):	1,864,871	0	1,864,871	
Operation and Maintenance Expense (401-402):				
Derived	985,873	0	985,873	2
Total (Acct. 401-402):	985,873	0	985,873	
Depreciation Expense (403):				
Derived	271,638	0	271,638	3
Total (Acct. 403):	271,638	0	271,638	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	357,983	0	357,983	5
Total (Acct. 408):	357,983	0	357,983	
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:	249,377	0	249,377	
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	133,667		133,667	11
Total (Acct. 419):	133,667	0	133,667	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		24,547	24,547	12
NONE			0	13
Total (Acct. 421):	0	24,547	24,547	
TOTAL OTHER INCOME:	133,667	24,547	158,214	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(39,866)	0	(39,866)	14
NONE			0	15
Total (Acct. 425):	(39,866)	0	(39,866)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	129,643	129,643	16
NONE	0		0	17
Total (Acct. 426):	0	129,643	129,643	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,866)	129,643	89,777	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	40,530	0	40,530	21
Total (Acct. 430):	40,530	0	40,530	
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:	40,530	0	40,530	
NET INCOME:	382,380	(105,096)	277,284	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	9,121,934	7,641,938	16,763,872	24
Total (Acct. 216):	9,121,934	7,641,938	16,763,872	
Balance Transferred from Income (433):				
Derived	382,380	(105,096)	277,284	25
Total (Acct. 433):	382,380	(105,096)	277,284	
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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
PRIOR PERIOD AUDIT ADJUSTMENTS	18,150		18,150	* 27
Total (Acct. 435)--Debit:	18,150	0	18,150	
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):	9,486,164	7,536,842	17,023,006	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

Audit adjustments made after PSC filing date to record overhead and engineering costs related to capital projects.

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	1,864,871	0	0	0	1,864,871	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	8,534	0		0	8,534	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,856,337	0	0	0	1,856,337	

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	326,608	0	326,608	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	326,608	0	326,608	

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	6.0	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)	23,604,988	22,876,608	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,329,788	5,917,623	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	17,275,200	16,958,985	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)			12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	3,676,170	3,644,262	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	322,794	310,978	17
Other Accounts Receivable (143)	8,825	12,486	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	125,454	120,981	20
Plant Materials and Operating Supplies (154)	0	0	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	73,348		26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	4,206,591	4,088,707	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	0	0	
Total Assets and Other Debits	21,481,791	21,047,692	

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)	2,651,460	2,651,460	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	17,023,006	16,763,872	37
Total Proprietary Capital	19,674,466	19,415,332	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	725,000	940,000	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	725,000	940,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	106,645	49,154	42
Payables to Municipality (233)	345,840	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	10,901	14,815	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	463,386	63,969	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	574,706	597,989	51
Total Deferred Credits	574,706	597,989	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	44,233	30,402	54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	44,233	30,402	
Total Liabilities and Other Credits	21,481,791	21,047,692	

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	22,876,608	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,299,792	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,995,223	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	301,087				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	1,008,886				8
Total Utility Plant	23,604,988	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)	4,905,747	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,424,041	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	6,329,788	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	17,275,200	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)	4,623,443				4,623,443	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	271,638				271,638	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	42,697				42,697	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	314,335	0	0	0	314,335	16
Debits during year						17
Book cost of plant retired	31,545				31,545	18
Cost of removal	324				324	19
Other debits (specify):						20
Prior period adjustments	162				162	21
					0	22
					0	23
					0	24
Total debits	32,031	0	0	0	32,031	25
Balance end of year (111.1)	4,905,747	0	0	0	4,905,747	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)	1,294,180				1,294,180	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	129,643				129,643	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				0	10
Other credits (specify):						11
Prior period adjustment	218				218	12
					0	13
					0	14
					0	15
Total credits	129,861	0	0	0	129,861	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				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)	1,424,041	0	0	0	1,424,041	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)		0
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	0	0

**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		428		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	2,651,460	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,651,460</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)
Total Bonds (Account 221):				0

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)					
1997 Refunding Bonds	04/01/1997	03/03/2012	5.29%	725,000	1
Total for Account 223				725,000	
Other Long-Term Debt (224)					
NONE	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	0	1
Accruals:		
Charged water department expense	357,984	2
Charged electric department expense		3
Charged sewer department expense	11,396	4
Other (explain):		
NONE		5
Total Accruals and other credits	369,380	
Taxes paid during year:		
County, state and local taxes	345,840	6
Social Security taxes	22,058	7
PSC Remainder Assessment	1,482	8
Other (explain):		
NONE		9
Total payments and other debits	369,380	
Balance end of year	0	

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
1997 G.O. Note	14,815	40,530	44,444	10,901	3
Subtotal	14,815	40,530	44,444	10,901	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	14,815	40,530	44,444	10,901	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	322,794	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	322,794	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
DELINQUENT ACCOUNTS RECEIVABLE FROM COUNTY	8,825	14
Total (Acct. 143):	8,825	
Receivables from Municipality (145):		
DELINQUENT ACCOUNTS RECEIVABLE ON TAX ROLL	54,964	15
JOINT METER ALLOCATION FROM SEWER	70,490	16
Total (Acct. 145):	125,454	

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		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYMENT IN LIEU OF TAXES	345,840	* 23
Total (Acct. 233):	345,840	
Other Deferred Credits (253):		
Regulatory Liability	558,123	24
DEFERRED TOWER RENTAL INCOME	16,583	25
Total (Acct. 253):	574,706	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 233 - done

Account 145 - 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)	13,225,237	0	0	0	13,225,237	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,764,595	0	0	0	4,764,595	4
Customer Advances for Construction					0	5
Regulatory Liability	578,056	0	0	0	578,056	6
NONE					0	7
Average Net Rate Base	7,882,586	0	0	0	7,882,586	
Net Operating Income	249,377	0	0	0	249,377	8
Net Operating Income as a percent of						
Average Net Rate Base	3.16%	N/A	N/A	N/A	3.16%	

**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	597,989	0	0	0	597,989	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	39,866	0	0	0	39,866	3
Other (specify):						
NONE					0	4
Balance End of Year	558,123	0	0	0	558,123	

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)	1,734,710	1,739,718	1
Total Sales of Water	1,734,710	1,739,718	
Other Operating Revenues			
Forfeited Discounts (470)	9,592	8,077	2
Rents from Water Property (472)	95,638	86,672	3
Interdepartmental Rents (473)	8,534	10,944	4
Other Water Revenues (474)	16,397	18,845	5
Total Other Operating Revenues	130,161	124,538	
Total Operating Revenues	1,864,871	1,864,256	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	27,776	69,158	6
Pumping Expenses (620-633)	195,268	192,186	7
Water Treatment Expenses (640-652)	43,099	37,104	8
Transmission and Distribution Expenses (660-678)	307,202	279,502	9
Customer Accounts Expenses (901-906)	33,327	29,007	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	379,201	298,809	12
Total Operation and Maintenance Expenses	985,873	905,766	
Other Operating Expenses			
Depreciation Expense (403)	271,638	276,774	13
Amortization Expense (404-407)		0	14
Taxes (408)	357,983	316,928	15
Total Other Operating Expenses	629,621	593,702	
Total Operating Expenses	1,615,494	1,499,468	
NET OPERATING INCOME	249,377	364,788	

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)	4,838	295,664	662,729	5
Commercial (461.2)	865	351,763	534,226	6
Industrial (461.3)	48	48,016	60,390	7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	5,751	695,443	1,257,345	
Private Fire Protection Service (462)	237		63,848	9
Public Fire Protection Service (463)	1		373,144	10
Other Water Sales (465)	58	25,483	40,373	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,047	720,926	1,734,710	

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		<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)	373,144	3
NONE		4
Total Public Fire Protection Service (463)	373,144	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	9,592	6
Other (specify):		
Total Forfeited Discounts (470)	9,592	
Rents from Water Property (472):		
TOWER RENTAL	95,638	7
Total Rents from Water Property (472)	95,638	
Interdepartmental Rents (473):		
MISCELLANEOUS SERVICE REVENUES	8,534	8
Total Interdepartmental Rents (473)	8,534	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	16,397	10
Other (specify):		
Total Other Water Revenues (474)	16,397	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	18,023	21,849	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	7,882	19,409	* 4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	1,871	27,900	* 12
Total Source of Supply Expenses	27,776	69,158	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	188,967	179,235	16
Pumping Labor and Expenses (624)	0	0	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	0	0	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	0	0	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	6,301	12,951	24
Total Pumping Expenses	195,268	192,186	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	1,917	0	25
Chemicals (641)	22,653	18,805	26
Operation Labor and Expenses (642)	0	0	27
Miscellaneous Expenses (643)	11,831	14,108	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	0	0	31
Maintenance of Water Treatment Equipment (652)	6,698	4,191	32
Total Water Treatment Expenses	43,099	37,104	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	189,238	170,822	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	0	0	35
Meter Expenses (663)	0	0	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	14,105	16,028	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	1,210	1,150	42
Maintenance of Transmission and Distribution Mains (673)	66,000	40,823	* 43
Maintenance of Services (675)	5,430	5,444	44
Maintenance of Meters (676)	15,970	17,533	45
Maintenance of Hydrants (677)	15,249	27,702	* 46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	307,202	279,502	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	3,529	2,228	49
Customer Records and Collection Expenses (903)	19,683	18,662	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	10,115	8,117	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	33,327	29,007	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	65,286	65,129	55
Office Supplies and Expenses (921)	4,957	10,911	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	70,722	20,852	* 58
Property Insurance (924)	10,000	10,000	59
Injuries and Damages (925)	0	0	60
Employee Pensions and Benefits (926)	164,077	150,542	61
Regulatory Commission Expenses (928)	0	0	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	63,872	40,783	* 64
Rents (931)	0	0	65
Maintenance of General Plant (932)	287	592	66
Total Administrative and General Expenses	379,201	298,809	
Total Operation and Maintenance Expenses	985,873	905,766	

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 15%, but not less \$10,000, please explain.

930 - Increase is due to more garage cleaning expense. In 2008 these costs were charged to account 603.

923 - Increase is due to updating the master plan.

677 - Decrease is due to a decrease in maintenance costs and a vendor credit received by the utility during 2009.

673 - Increase is due to more water main breaks in 2009.

617 - 2008 expenses were high due to well drilling and bailing related to cleaning and maintaining the well, 2009 costs are back to normal.

603 - Decrease is due to garage cleaning being charged to this account in 2008 and being charged to 930 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		345,840	305,271	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		11,396	10,646	2
Net property tax equivalent		334,444	294,625	
Social Security		22,058	20,547	3
PSC Remainder Assessment		1,481	1,756	4
Other (specify): NONE			0	5
Total tax expense		357,983	316,928	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.176450				3
County tax rate	mills		2.644440				4
Local tax rate	mills		5.424690				5
School tax rate	mills		10.169280				6
Voc. school tax rate	mills		1.365180				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.780040				10
Less: state credit	mills		1.392190				11
Net tax rate	mills		18.387850				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.424690				14
Combined School Tax Rate	mills		11.534460				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.959150				17
Total Tax Rate	mills		19.780040				18
Ratio of Local and School Tax to Total	dec.		0.857387				19
Total tax net of state credit	mills		18.387850				20
Net Local and School Tax Rate	mills		15.765504				21
Utility Plant, Jan. 1	\$	22,876,608	22,876,608				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	22,876,608	22,876,608				24
Less: Plant Outside Limits	\$	68,863	68,863				25
Taxable Assets	\$	22,807,745	22,807,745				26
Assessment Ratio	dec.		0.961800				27
Assessed Value	\$	21,936,489	21,936,489				28
Net Local & School Rate	mills		15.765504				29
Tax Equiv. Computed for Current Year	\$	345,840	345,840				30
Tax Equivalent per 1994 PSC Report	\$	200,141					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	345,840					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	220,627				220,627	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)	319,783				319,783	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	540,410	0	0	0	540,410	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	625,230				625,230	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	1,122,386			(8,105)	1,114,281	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,747,616	0	0	(8,105)	1,739,511	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	76,867				76,867	18
Sand or Other Media Filtration Equipment (332)	266,375				266,375	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	343,242	0	0	0	343,242	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,650				1,650	22
Structures and Improvements (341)	92,196				92,196	23
Distribution Reservoirs and Standpipes (342)	1,688,030				1,688,030	24
Transmission and Distribution Mains (343)	5,437,163	118,368	8,562		5,546,969	25
Services (345)	722,916	6,613	710		728,819	26
Meters (346)	1,545,827	13,980	375		1,559,432	27
Hydrants (348)	469,361	19,882	600		488,643	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	9,957,143	158,843	10,247	0	10,105,739	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	25,484				25,484	32
Computer Equipment (391.1)	48,197				48,197	33
Transportation Equipment (392)	144,072	29,917	21,298		152,691	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	32,753				32,753	36
Laboratory Equipment (395)	3,339				3,339	37
Power Operated Equipment (396)	81,499				81,499	38
Communication Equipment (397)	46,690				46,690	39
SCADA Equipment (397.1)	172,515				172,515	40
Miscellaneous Equipment (398)	7,722				7,722	41
Total General Plant	562,271	29,917	21,298	0	570,890	
Total utility plant in service directly assignable	13,150,682	188,760	31,545	(8,105)	13,299,792	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	13,150,682	188,760	31,545	(8,105)	13,299,792	

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

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

If Adjustments for any account are nonzero, please explain.

After the submission of the PSC report in 2008 and adjustment to account 325 was needed. This entry was for the reclassificaion of pump cleaning to an expense.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
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)	7,200,066			19,858	7,219,924	* 25
Services (345)	994,854	24,547		5,173	1,024,574	* 26
Meters (346)	0				0	27
Hydrants (348)	747,134			3,591	750,725	* 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	8,942,054	24,547	0	28,622	8,995,223	
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	8,942,054	24,547	0	28,622	8,995,223	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,942,054	24,547	0	28,622	8,995,223	

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

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

If Adjustments for any account are nonzero, please explain.

Adjustments to 343, 345, and 348 are for prior period audit adjustments to record overhead and engineering related to projects.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	260,747	3.30%	10,553	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	260,747		10,553	
PUMPING PLANT				
Structures and Improvements (321)	269,145	2.70%	16,881	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	706,600	4.00%	44,571 *	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	975,745		61,452	
WATER TREATMENT PLANT				
Structures and Improvements (331)	66,585	2.50%	1,922	12
Sand or Other Media Filtration Equipment (332)	266,375	3.33%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	332,960		1,922	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	51,353	2.50%	2,305	16
Distribution Reservoirs and Standpipes (342)	577,683	1.90%	32,073	17
Transmission and Distribution Mains (343)	574,020	1.30%	71,397	18
Services (345)	205,204	2.20%	15,969	19
Meters (346)	1,041,621	5.50%	85,395	20
Hydrants (348)	89,732	1.80%	8,622	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,539,613		215,761	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	23,029	5.00%	1,274	24
Computer Equipment (391.1)	48,197	25.00%		25
Transportation Equipment (392)	117,065	10.00%	14,838	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	27,626	5.00%	1,638	28
Laboratory Equipment (395)	1,332	5.00%	167	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					271,300	4
316					0	5
317					0	6
	0	0	0	0	271,300	
321					286,026	7
323					0	8
325				(162)	751,009 *	9
326					0	10
328					0	11
	0	0	0	(162)	1,037,035	
331					68,507	12
332					266,375	13
333					0	14
334					0	15
	0	0	0	0	334,882	
341					53,658	16
342					609,756	17
343	8,562				636,855	18
345	710				220,463	19
346	375				1,126,641	20
348	600				97,754	21
349					0	22
	10,247	0	0	0	2,745,127	
390					0	23
391					24,303	24
391.1					48,197	25
392	21,298	324			110,281	26
393					0	27
394					29,264	28
395					1,499	29

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	72,911	7.50%	6,112	30
Communication Equipment (397)	46,690	9.09%		31
SCADA Equipment (397.1)	172,515	9.20%		32
Miscellaneous Equipment (398)	5,013	8.00%	618	33
Total General Plant	514,378		24,647	
Total accum. prov. directly assignable	4,623,443		314,335	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	4,623,443		314,335	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					79,023	30
397					46,690	31
397.1					172,515	32
398					5,631	33
	21,298	324	0	0	517,403	
	31,545	324	0	(162)	4,905,747	
					0	34
	31,545	324	0	(162)	4,905,747	

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

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

If Adjustments for any account are nonzero, please explain.

Adjustments represent prior period audit adjustments due to adjustments to plant accounts after the submission of the PSC report in 2008.

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

This page intentionally left blank

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	844,389	1.30%	93,859	18
Services (345)	297,735	2.20%	22,271	19
Meters (346)	0	0.00%		20
Hydrants (348)	152,056	1.80%	13,513	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,294,180		129,643	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343				129	938,377	18
345				57	320,063	19
346					0	20
348				32	165,601	21
349					0	22
	0	0	0	218	1,424,041	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,294,180		129,643	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,294,180		129,643	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	218	1,424,041	
					0	34
	0	0	0	218	1,424,041	

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

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

If Adjustments for any account are nonzero, please explain.

Adjustments represent prior period audit adjustments due to adjustments to plant accounts after the submission of the PSC report in 2008.

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

This page intentionally left blank

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			63,445	63,445	1
February			56,858	56,858	2
March			60,720	60,720	3
April			58,858	58,858	4
May			68,526	68,526	5
June			72,604	72,604	6
July			80,224	80,224	7
August			83,821	83,821	8
September			77,447	77,447	9
October			60,486	60,486	10
November			56,572	56,572	11
December			57,291	57,291	12
Total annual pumpage	0	0	796,852	796,852	

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):	796,852	1
Less: Gallons (000's) used in the treatment process:	5,709	2
Subtotal: Gallons (000's) entering distribution system:	791,143	3
Less: Gallons (000's) sold:	720,926	4
Gallons (000's) entering distribution system but not sold:	70,217	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	9,030	7
Gallons (000's) used for fire protection:	500	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	9,530	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	260	13
Gallons (000's) lost due to service leaks or breaks:	20	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:	60,407	17
Subtotal of Estimated Losses:	60,687	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	8%	20
If more than 15%, indicate causes:		21

If more than 15%, 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.)	3,524	22
Date of maximum: 08/26/2009		23
Cause of maximum: Lawn sprinkling		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,549	25
Date of minimum: 12/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,659,803	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:	4	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	17,020	35
Outside municipality?	4	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)	
1702 RESERVOIR ROAD	Well #2	330	12	504,000	Yes	1
3640 HIGH ROAD	Well #4	850	24	1,728,000	Yes	2
6409 ELMWOOD AVENUE	Well #5	809	24	1,908,000	Yes	3
7716 HILLCREST AVENUE	Well #3	606	15	1,526,400	Yes	4
8490 GREENWAY BLVD	Well #6	856	17	2,232,000	Yes	5

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	BOOSTER #6	GREENWAY BOOSTER #1	GREENWAY BOOSTER #2	1
Location	8490 GREENWAY BLVD	8491 GREENWAY BLVD	8491 GREENWAY BLVD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	CRANE DEMING	CRANE DEMING	5
Year Installed	1986	1996	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,600	750	750	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1986	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GREENWAY BOOSTER #3	QUARRY HZBP #1	QUARRY HZBP #2	15
Location	8491 GREENWAY BLVD	7729 TERRACE AVE	7729 TERRACE AVENUE	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	CRANE DEMING	ITT	ITT	19
Year Installed	1996	2008	1997	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	2,500	350	350	22
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	24
Year Installed	1996	1997	1997	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	150	10	10	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	QUARRY HZBP#3	QUARRY LZBP #1	QUARRY LZBP #2	1
Location	7729 TERRACE AVENUE	7729 TERRACE AVENUE	7729 TERRACE AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ITT	ITT	ITT	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U S	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	QUARRY LZBP #3	QUARRY LZBP #4	WELL #2 PUMP	15
Location	7729 TERRACE AVE	7729 TERRACE AVENUE	1702 RESERVOIR ROAD	16
Purpose	B	B	P	17
Destination	D	D	R	18
Pump Manufacturer	ITT	ITT	GRUNDFOS	19
Year Installed	1997	1997	2008	20
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,000	1,000	350	22
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GRUNDFOS	23 24
Year Installed	1997	1997	2008	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	40	40	30	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3 PUMP	WELL #4 PUMP	WELL #5 PUMP	1
Location	7716 HILLCREST AVENUE	3640 HIGH ROAD	6409 ELMWOOD AVENUE	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	CHRISTENSEN	LAYNE	AM. TURBINE	5
Year Installed	2008	1971	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,200	1,325	8
Pump Motor or Standby Engine Mfr	U.S	G.E.	SIMMONS-ALLIS	9 10
Year Installed	2008	1971	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6 PUMP			15
Location	8490 GREENWAY BLVD			16
Purpose	P			17
Destination	R			18
Pump Manufacturer	LAYNE			19
Year Installed	1986			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,550			22
Pump Motor or Standby Engine Mfr	U.S.			23 24
Year Installed	1986			25
Type	ELECTRIC			26
Horsepower	100			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)	1
Identification number or name	QUARRY RESERVOIR	TOWER #1	TOWER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1997	1960	1984	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	28	85	85	6
Total capacity in gallons (actual)	1,000,000	500,000	750,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	PRESSURE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2300	2.0299	1.7200	13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELLHOUSE #6			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1986			4
Primary material (earthen, steel, concrete, other)	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	20			6
Total capacity in gallons (actual)	100,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.8997			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	162				162	1
M	D	6.000	106,344	33	1,427		104,950	2
P	D	6.000	145				145	3
M	D	8.000	186,668	1,394			188,062	4
M	S	8.000	1,022				1,022	5
P	D	8.000	475				475	6
M	S	10.000	190				190	7
M	T	10.000	80,132				80,132	8
M	S	12.000	140				140	9
M	T	12.000	81,172				81,172	10
M	T	14.000	3,968				3,968	11
M	T	16.000	3,148				3,148	12
Total Within Municipality			463,566	1,427	1,427	0	463,566	
M	D	6.000	507	12			519	13
M	D	12.000	1,096	489			1,585	14
Total Outside of Municipality			1,603	501	0	0	2,104	
Total Utility			465,169	1,928	1,427	0	465,670	

WATER MAINS

Water Mains (Page W-19)

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

Mains added during the year were financed by the utility.

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	1,558	0	0	0	1,558	26	1
M	1.000	2,290	12	2	0	2,300	47	2
M	1.500	221	0	0	0	221	0	3
M	2.000	253	0	1	0	252	14	4
M	3.000	4	0	0	0	4	0	5
M	4.000	58	1	0	0	59	1	6
M	6.000	54	1	0	0	55	11	7
M	8.000	21	2	0	0	23	4	8
M	10.000	2	0	0	0	2	1	9
Total Utility		4,461	16	3	0	4,474	104	

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.

Services added during the year was approximately \$24,500 and \$6,600 contributed by developers and utility financed, respectively.

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	5,039	30	0	1	5,070	18	1
0.750	258	8	0	(7)	259	9	2
1.000	182	2	0	0	184	3	3
1.500	162	2	0	0	164	43	4
2.000	155	5	5	1	156	59	5
3.000	59	2	0	(1)	60	0	6
4.000	5	0	0	0	5	1	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	0	9
10.000	7	0	0	0	7	0	10
12.000	1	0	0	0	1	0	11
16.000	1	0	0	0	1	0	12
Total:	5,871	49	5	(6)	5,909	134	

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	4,676	333	10	14	0	37	5,070	1
0.750	136	96	12	4	0	11	259	2
1.000	36	130	4	8	0	6	184	3
1.500	4	142	6	8	0	4	164	4
2.000	3	124	9	14	0	6	156	5
3.000	0	39	5	12	0	4	60	6
4.000	0	4	1	0	0	0	5	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	0	1	0	1	9
10.000	0	0	0	0	7	0	7	10
12.000	0	0	0	0	1	0	1	11
16.000	0	0	0	0	1	0	1	12
Total:	4,855	868	48	60	10	68	5,909	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Meter adjustments are to reconcile to actual meter count.

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

Starting in 2000, the utility completed a change out of meters and installed radio read meters.

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

The 2" residential meters were installed for sprinkling.

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	2	0	0	6	1
Within Municipality	914	4	4	0	914	2
Total Fire Hydrants	918	6	4	0	920	
Flushing Hydrants						
	0	0	0	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:	860
Number of distribution system valves end of year:	1,528
Number of distribution valves operated during year:	53