



3013 (02-05-09)

ANNUAL REPORT

OF

Name: BEAVER DAM WATER UTILITY

Principal Office: 205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

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

Beaver Dam Water Utility
Beaver Dam, 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 Beaver Dam Water Utility, an enterprise fund of the City of Beaver Dam 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
March 5, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BEAVER DAM WATER UTILITY
Utility Address: 205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

When was utility organized? 6/1/1889
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN SOMERS
Title: DIRECTOR OF ADMINISTRATION
Office Address:
205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

Telephone: (920) 887 - 4600 EXT 349
Fax Number: (920) 887 - 4605
Email Address: jsomers@cityofbeaverdam.com

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

Name: JEFF STANEK
Title: SENIOR ACCOUNTANT
Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2315
Fax Number: (608) 249 - 8532
Email Address: jeff.stanek@bakertilly.com

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

Name: LAINE MEYER
Title: PRESIDENT
Office Address:
205 SOUTH LUNCOLN AVE.
BEAVER DAM, WI 53916

Telephone: (920) 887 - 4600
Fax Number: (920) 887 - 4605
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
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2412 EXT
Fax Number: (608) 249 - 8532
Email Address: aaron.worthman@bakertilly.com

IDENTIFICATION AND OWNERSHIP

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

Period covered by most recent audit: 2009

Names and titles of utility management including manager or superintendent:

Name: MR DON QUARFORD

Title: UTILITY DIRECTOR

Office Address:

205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

Telephone: (920) 887 - 4624

Fax Number: (920) 887 - 4605

Email Address: bdwater@charterinternet.com

Name of utility commission/committee: Beaver Dam Water Commission

Names of members of utility commission/committee:

- MR HOWARD ABEL, COMMISSIONER
- MS DONNA FUHRMAN, COMMISSIONER
- MR CLANCEY KNAUP, COMMISSIONER
- MR MICHAEL MCCONAGHY, COMMISSIONER
- MR LAINE MEYER, PRESIDENT
- MR AARON ONSRUD, COMMISSIONER
- MR ROB RADIG, COMMISSIONER
- MR ANDREW WESTENMEYER, COMMISSIONER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,511,251	2,535,147	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,439,179	1,402,644	2
Depreciation Expense (403)	449,156	445,889	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	369,095	338,246	5
Total Operating Expenses	2,257,430	2,186,779	
Net Operating Income	253,821	348,368	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	253,821	348,368	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	127	14,365	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,213	7,083	10
Miscellaneous Nonoperating Income (421)	196,622	27,184	11
Total Other Income	206,962	48,632	
Total Income	460,783	397,000	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,335)	(12,335)	12
Other Income Deductions (426)	91,267	89,190	13
Total Miscellaneous Income Deductions	78,932	76,855	
Income Before Interest Charges	381,851	320,145	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	173,802	184,583	14
Amortization of Debt Discount and Expense (428)	39,262	39,262	15
Amortization of Premium on Debt--Cr. (429)	7,100	7,100	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	205,964	216,745	
Net Income	175,887	103,400	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,399,544	9,458,725	20
Balance Transferred from Income (433)	175,887	103,400	21
Miscellaneous Credits to Surplus (434)	0	150,908	22
Miscellaneous Debits to Surplus--Debit (435)	3,923	1,313,489	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)	8,571,508	8,399,544	

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	2,511,251	0	2,511,251	1
Total (Acct. 400):	2,511,251	0	2,511,251	
Operation and Maintenance Expense (401-402):				
Derived	1,439,179	0	1,439,179	2
Total (Acct. 401-402):	1,439,179	0	1,439,179	
Depreciation Expense (403):				
Derived	449,156	0	449,156	3
Total (Acct. 403):	449,156	0	449,156	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	369,095	0	369,095	5
Total (Acct. 408):	369,095	0	369,095	
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:	253,821	0	253,821	
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):				
MISCELLANEOUS REVENUE	127		127	9
Total (Acct. 417):	127	0	127	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	10,213		10,213	11
Total (Acct. 419):	10,213	0	10,213	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		196,622	196,622	12
NONE			0	13
Total (Acct. 421):	0	196,622	196,622	
TOTAL OTHER INCOME:	10,340	196,622	206,962	

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	(12,335)	0	(12,335)	14
NONE			0	15
Total (Acct. 425):	(12,335)	0	(12,335)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	91,267	91,267	16
NONE			0	17
Total (Acct. 426):	0	91,267	91,267	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,335)	91,267	78,932	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	173,802	0	173,802	18
Total (Acct. 427):	173,802	0	173,802	
Amortization of Debt Discount and Expense (428):				
DEBT DISCOUNT	13,443	0	13,443	19
LOSS ON ADVANCED REFUNDING	25,819		25,819	20
Total (Acct. 428):	39,262	0	39,262	
Amortization of Premium on Debt--Cr. (429):				
PREMIUM AMORTIZATION	7,100		7,100	21
Total (Acct. 429):	7,100	0	7,100	
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:	205,964	0	205,964	
NET INCOME:	70,532	105,355	175,887	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,647,018	3,752,526	8,399,544	25
Total (Acct. 216):	4,647,018	3,752,526	8,399,544	
Balance Transferred from Income (433):				
Derived	70,532	105,355	175,887	26
Total (Acct. 433):	70,532	105,355	175,887	
Miscellaneous Credits to Surplus (434):				
NONE	0		0	27
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):				
AUDIT ADJUSTMENTS - 2008	3,923		3,923	28
Total (Acct. 435)--Debit:	3,923	0	3,923	
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):	4,713,627	3,857,881	8,571,508	

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.

435 - Miscellaneous debit to surplus reflects a 2008 audit entry for other post employment benefits that was posted after the submission of the 2008 PSC report.

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	2,511,251	0	0	0	2,511,251	1
Less: interdepartmental sales	0		0	0	0	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,511,251	0	0	0	2,511,251	

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	470,089	0	470,089	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	10,130	0	10,130	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	480,219	0	480,219	

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	7.5	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)	21,336,173	20,974,204	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,290,983	5,754,087	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,045,190	15,220,117	
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)	479,632		12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	292,388	351,978	17
Other Accounts Receivable (143)	282	357,405	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	111,611	0	20
Plant Materials and Operating Supplies (154)	123,896	126,961	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)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,007,809	836,344	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	196,310	235,572	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	196,310	235,572	
Total Assets and Other Debits	16,249,309	16,292,033	

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)	2,569,705	2,544,046	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	8,571,508	8,399,544	37
Total Proprietary Capital	11,141,213	10,943,590	
LONG-TERM DEBT			
Bonds (221)	3,980,000	4,395,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	222,858	284,137	40
Total Long-Term Debt	4,202,858	4,679,137	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	50,459	118,976	42
Payables to Municipality (233)	46,873	67,829	43
Customer Deposits (235)			44
Taxes Accrued (236)	344,352	0	45
Interest Accrued (237)	53,067	58,600	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	26,630	39,640	48
Total Current and Accrued Liabilities	521,381	285,045	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	35,501	42,601	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	348,356	341,660	51
Total Deferred Credits	383,857	384,261	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	16,249,309	16,292,033	

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	20,974,200	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)	16,919,494	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,416,679	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	21,336,173	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)	5,686,060	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	604,923	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	6,290,983	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	15,045,190	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)	5,239,339				5,239,339	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	449,156				449,156	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	45,359				45,359	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	494,515	0	0	0	494,515	16
Debits during year						17
Book cost of plant retired	3,348				3,348	18
Cost of removal	44,446				44,446	19
Other debits (specify):						20
	0				0	21
					0	22
					0	23
					0	24
Total debits	47,794	0	0	0	47,794	25
Balance end of year (111.1)	5,686,060	0	0	0	5,686,060	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)	514,742				514,742	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	91,267				91,267	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
					0	12
					0	13
					0	14
					0	15
Total credits	91,267	0	0	0	91,267	16
Debits during year						17
Book cost of plant retired	453				453	18
Cost of removal	633				633	19
Other debits (specify):						20
	0				0	21
					0	22
					0	23
					0	24
Total debits	1,086	0	0	0	1,086	25
Balance end of year (111.2)	604,923	0	0	0	604,923	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	123,896	126,961	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	123,896	126,961	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2007 G.O. NOTES	13,443	428	67,213	1
UNAMORTIZED LOSS ON ADVANCE REFUNDING	25,819	428	129,097	2
Total			196,310	
Unamortized premium on debt (251)				
2007 G.O. NOTES	7,100	429	35,501	3
Total			35,501	

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	2,544,046	1
Changes during year (explain):		
CONTRIBUTIONS FOR TID #4 INFRASTRUCTURE	25,659	2
Balance end of year	<u>2,569,705</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)	
2007 G.O. BONDS	03/01/2007	03/01/2017	3.99%	3,980,000	1
Total Bonds (Account 221):				<u>3,980,000</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)					
LEASE OBLIGATION - PRESS	07/11/2008	07/11/2013	4.87%	205,817	2
ALLIANT SHARED SAVINGS	09/01/2006	08/01/2011	1.97%	17,041	3
Total for Account 224				222,858	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	369,095	2
Charged electric department expense		3
Charged sewer department expense	13,284	4
Other (explain):		
NONE		5
Total Accruals and other credits	382,379	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	35,896	7
PSC Remainder Assessment	2,131	8
Other (explain):		
NONE		9
Total payments and other debits	38,027	
Balance end of year	344,352	

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)					
2007 G.O. BONDS	58,600	161,967	167,500	53,067	1
Subtotal	58,600	161,967	167,500	53,067	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ALLIANT SHARED SAVINGS	0	450	450	0	3
LEASE OBLIGATION - PRESS	0	11,385	11,385	0	4
Subtotal	0	11,835	11,835	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	58,600	173,802	179,335	53,067	

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	292,388	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	292,388	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work		13
Other (specify):		
MISC ACCOUNTS RECEIVABLE	282	14
Total (Acct. 143):	282	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER UTILITY FOR JOINT METERING	111,611	15
Total (Acct. 145):	111,611	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

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):		
NONE		17
Total (Acct. 182):	0	
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):		
PAYABLE TO MUNICIPALITY FOR WORKERS COMPENSATION CHARGES	46,873	22
Total (Acct. 233):	46,873	
Other Deferred Credits (253):		
Regulatory Liability	170,419	23
ACCRUED SICK LEAVE	177,937	24
Total (Acct. 253):	348,356	

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.

145- Receivable from sewer utility consists of \$46,382 and \$65,229 for sewer's share of meter expenses & depreciation on meters respectively.

233 - Payable to municipality consists of \$44,129 for the water utilities portion of employee benefits paid for by the municipality and \$2,744 for dept. of public works charges.

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)	16,849,422	0	0	0	16,849,422	1
Materials and Supplies	125,428	0	0	0	125,428	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,462,699	0	0	0	5,462,699	4
Customer Advances for Construction					0	5
Regulatory Liability	176,586	0	0	0	176,586	6
NONE					0	7
Average Net Rate Base	11,335,565	0	0	0	11,335,565	
Net Operating Income	253,821	0	0	0	253,821	8
Net Operating Income as a percent of						
Average Net Rate Base	2.24%	N/A	N/A	N/A	2.24%	

**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	182,754	0	0	0	182,754	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,335	0	0	0	12,335	3
Other (specify):						
NONE					0	4
Balance End of Year	170,419	0	0	0	170,419	

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)	2,388,212	2,413,888	1
Total Sales of Water	2,388,212	2,413,888	
Other Operating Revenues			
Forfeited Discounts (470)	10,970	10,097	2
Rents from Water Property (472)	83,448	81,217	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	28,621	29,945	5
Total Other Operating Revenues	123,039	121,259	
Total Operating Revenues	2,511,251	2,535,147	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	5,592	5,316	6
Pumping Expenses (620-633)	258,215	196,020	7
Water Treatment Expenses (640-652)	502,557	603,173	8
Transmission and Distribution Expenses (660-678)	310,037	235,900	9
Customer Accounts Expenses (901-906)	65,000	69,788	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	297,778	292,447	12
Total Operation and Maintenance Expenses	1,439,179	1,402,644	
Other Operating Expenses			
Depreciation Expense (403)	449,156	445,889	13
Amortization Expense (404-407)		0	14
Taxes (408)	369,095	338,246	15
Total Other Operating Expenses	818,251	784,135	
Total Operating Expenses	2,257,430	2,186,779	
NET OPERATING INCOME	253,821	348,368	

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)	5,813	237,420	1,039,660	5
Commercial (461.2)	733	122,121	393,807	6
Industrial (461.3)	55	157,528	400,756	7
Public Authority (461.4)	47	11,794	38,812	8
Total Metered Sales to General Customers (461)	6,648	528,863	1,873,035	
Private Fire Protection Service (462)	103		90,257	9
Public Fire Protection Service (463)	6,518		424,920	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	13,269	528,863	2,388,212	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	424,920	3
NONE		4
Total Public Fire Protection Service (463)	424,920	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	10,970	6
Other (specify):		
Total Forfeited Discounts (470)	10,970	
Rents from Water Property (472):		
WATER TOWER RENTAL FROM CELLULAR COMMUNICATION FIRMS	83,448	7
Total Rents from Water Property (472)	83,448	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
METER INSTALLS AND VALVE TURN ON SERVICES	4,852	9
Return on net investment in meters charged to sewer department	23,769	10
Other (specify):		
Total Other Water Revenues (474)	28,621	

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)	2,796	2,658	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	2,796	2,658	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	5,592	5,316	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	5,591	5,316	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	178,444	126,666	16
Pumping Labor and Expenses (624)	48,333	45,493	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	5,591	5,316	21
Maintenance of Structures and Improvements (631)	7,695	8,175	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	12,561	5,054	24
Total Pumping Expenses	258,215	196,020	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	13,978	13,460	25
Chemicals (641)	171,887	181,403	26
Operation Labor and Expenses (642)	254,795	339,479	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	13,978	13,291	30
Maintenance of Structures and Improvements (651)	11,316	23,428	31
Maintenance of Water Treatment Equipment (652)	36,603	32,112	32
Total Water Treatment Expenses	502,557	603,173	

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)	5,591	5,316	33
Storage Facilities Expenses (661)	0	68,347	34
Transmission and Distribution Lines Expenses (662)	4,448	16,156	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	4,938	4,843	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	58,569	10,842	42
Maintenance of Transmission and Distribution Mains (673)	86,967	38,658	43
Maintenance of Services (675)	107,015	60,930	44
Maintenance of Meters (676)	12,035	13,302	45
Maintenance of Hydrants (677)	24,896	11,152	46
Maintenance of Miscellaneous Plant (678)	5,578	6,354	47
Total Transmission and Distribution Expenses	310,037	235,900	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	15,685	15,859	49
Customer Records and Collection Expenses (903)	49,315	53,929	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	65,000	69,788	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,461	20,631	55
Office Supplies and Expenses (921)	23,353	22,994	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	8,364	22,962	58
Property Insurance (924)	14,107	12,000	59
Injuries and Damages (925)	30,603	28,964	60
Employee Pensions and Benefits (926)	191,004	171,848	61
Regulatory Commission Expenses (928)	355	0	62
Duplicate Charges--Credit (929)		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)	12,531	13,048	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	297,778	292,447	
Total Operation and Maintenance Expenses	1,439,179	1,402,644	

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.

623 - Increases in utility energy costs for water operated facilities including pump houses, admin bldg and other water facilities.

642 - Prior year included operating lease payments for a wheel loader.

651 - Prior year included \$17,088 for interior pipe cleaning from a water rehab project. Similar expense was not incurred during current year.

661 - Prior year expenses should have been classified as account 672.

673 - Current year includes increased expenses from water main repairs which were completed in conjunction with the municipality's road repairs.

662 - Prior year included \$11,171 in labor charges from the municipal dept. public works for miscellaneous street projects and repairs. Current year did not include any such expenses.

672- Prior year account 661 expenses should have been classified as account 672 expenses.

675 - The utility performed more repairs and maintenance related to services. Labor and outside contracting services increased during current year.

677 - The utility performed more hydrant painting in 2009 than 2008.

923 - Prior year included \$17,778 in engineering expenses related to a street reconstruction project on North Center Street. Similar expenses were not incurred during 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		344,352	313,078	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		13,284	10,967	2
Net property tax equivalent		331,068	302,111	
Social Security		35,896	34,035	3
PSC Remainder Assessment		2,131	2,100	4
Other (specify): NONE			0	5
Total tax expense		369,095	338,246	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178072				3
County tax rate	mills		5.328571				4
Local tax rate	mills		7.238354				5
School tax rate	mills		9.325318				6
Voc. school tax rate	mills		1.453993				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.524308				10
Less: state credit	mills		1.376885				11
Net tax rate	mills		22.147423				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.238354				14
Combined School Tax Rate	mills		10.779311				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.017665				17
Total Tax Rate	mills		23.524308				18
Ratio of Local and School Tax to Total	dec.		0.765917				19
Total tax net of state credit	mills		22.147423				20
Net Local and School Tax Rate	mills		16.963086				21
Utility Plant, Jan. 1	\$	20,974,200	20,974,200				22
Materials & Supplies	\$	126,961	126,961				23
Subtotal	\$	21,101,161	21,101,161				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	21,101,161	21,101,161				26
Assessment Ratio	dec.		0.962035				27
Assessed Value	\$	20,300,055	20,300,055				28
Net Local & School Rate	mills		16.963086				29
Tax Equiv. Computed for Current Year	\$	344,352	344,352				30
Tax Equivalent per 1994 PSC Report	\$	136,607					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	344,352					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)	1,250				1,250	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)	246,199				246,199	8
Supply Mains (316)	219,059				219,059	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	466,508	0	0	0	466,508	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	280,501				280,501	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	152,133				152,133	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	53,472				53,472	16
Total Pumping Plant	486,106	0	0	0	486,106	
WATER TREATMENT PLANT						
Land and Land Rights (330)	159,413				159,413	17
Structures and Improvements (331)	2,287,826	62,003			2,349,829	18
Sand or Other Media Filtration Equipment (332)	5,876,968	11,724			5,888,692	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	8,324,207	73,727	0	0	8,397,934	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	3,680				3,680	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	391,133				391,133	24
Transmission and Distribution Mains (343)	3,474,745	1,344	90		3,475,999	25
Services (345)	1,092,463	16,614	1,710		1,107,367	26
Meters (346)	1,486,675	42,761	868		1,528,568	27
Hydrants (348)	634,538	9,046	680		642,904	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)	810				810	29
Total Transmission and Distribution Plant	7,084,044	69,765	3,348	0	7,150,461	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	11,142				11,142	31
Office Furniture and Equipment (391)	81,226				81,226	32
Computer Equipment (391.1)	31,030				31,030	33
Transportation Equipment (392)	207,445				207,445	34
Stores Equipment (393)	949				949	35
Tools, Shop and Garage Equipment (394)	19,274				19,274	36
Laboratory Equipment (395)	10,035				10,035	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	57,384				57,384	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	418,485	0	0	0	418,485	
Total utility plant in service directly assignable	16,779,350	143,492	3,348	0	16,919,494	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	16,779,350	143,492	3,348	0	16,919,494	

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)	322,893				322,893	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	322,893	0	0	0	322,893	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	698,337				698,337	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	106,511				106,511	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	804,848	0	0	0	804,848	
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)	2,244,988	162,081	43		2,407,026	25
Services (345)	486,160	32,345	90		518,415	26
Meters (346)	0				0	27
Hydrants (348)	335,961	27,856	320		363,497	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	3,067,109	222,282	453	0	3,288,938	
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	4,194,850	222,282	453	0	4,416,679	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,194,850	222,282	453	0	4,416,679	

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)	120,330	2.90%	7,140	4
Supply Mains (316)	88,670	1.80%	3,943	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	209,000		11,083	
PUMPING PLANT				
Structures and Improvements (321)	105,349	3.20%	8,976	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	62,114	4.00%	6,085	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	20,690	4.00%	2,139	11
Total Pumping Plant	188,153		17,200	
WATER TREATMENT PLANT				
Structures and Improvements (331)	889,697	3.20%	74,202	12
Sand or Other Media Filtration Equipment (332)	1,760,950	3.30%	194,133	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	2,650,647		268,335	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	286,387	1.90%	7,432	17
Transmission and Distribution Mains (343)	508,275	1.30%	45,180	18
Services (345)	397,577	2.90%	31,898	19
Meters (346)	578,028	5.50%	82,919	20
Hydrants (348)	84,386	3.00%	19,162	21
Other Transmission and Distribution Plant (349)	677	5.00%	41	22
Total Transmission and Distribution Plant	1,855,330		186,632	
GENERAL PLANT				
Structures and Improvements (390)	11,142	2.90%		23
Office Furniture and Equipment (391)	52,467	5.00%	4,061	24
Computer Equipment (391.1)	31,030	2.00%		25
Transportation Equipment (392)	207,445	13.30%		26
Stores Equipment (393)	949	5.00%		27
Tools, Shop and Garage Equipment (394)	9,551	5.00%	964	28
Laboratory Equipment (395)	6,848	5.00%	502	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		43,100			84,370	4
316					92,613	5
317					0	6
	0	43,100	0	0	176,983	
321					114,325	7
323					0	8
325					68,199	9
326					0	10
328					22,829	11
	0	0	0	0	205,353	
331					963,899	12
332					1,955,083	13
333					0	14
334					0	15
	0	0	0	0	2,918,982	
341					0	16
342					293,819	17
343	90				553,365	18
345	1,710				427,765	19
346	868				660,079	20
348	680	1,346			101,522	21
349					718	22
	3,348	1,346	0	0	2,037,268	
390					11,142	23
391					56,528	24
391.1					31,030	25
392					207,445	26
393					949	27
394					10,515	28
395					7,350	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)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	16,777	10.00%	5,738	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	<u>336,209</u>		<u>11,265</u>	
Total accum. prov. directly assignable	<u>5,239,339</u>		<u>494,515</u>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 <u><u>5,239,339</u></u>		 <u><u>494,515</u></u>	

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					0	30
397					0	31
397.1					22,515	32
398					0	33
	0	0	0	0	347,474	
	3,348	44,446	0	0	5,686,060	
					0	34
	3,348	44,446	0	0	5,686,060	

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)	14,046	2.90%	9,364	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	14,046		9,364	
PUMPING PLANT				
Structures and Improvements (321)	33,520	3.20%	22,347	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	6,390	4.00%	4,260	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	39,910		26,607	
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)	259,690	1.30%	30,238	18
Services (345)	156,477	2.90%	14,566	19
Meters (346)	0	0.00%		20
Hydrants (348)	44,619	3.00%	10,492	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	460,786		55,296	
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					23,410	4
316					0	5
317					0	6
	0	0	0	0	23,410	
321					55,867	7
323					0	8
325					10,650	9
326					0	10
328					0	11
	0	0	0	0	66,517	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	43				289,885	18
345	90				170,953	19
346				0	0	20
348	320	633			54,158	21
349					0	22
	453	633	0	0	514,996	
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	514,742		91,267	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	514,742		91,267	

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	
	453	633	0	0	604,923	
					0	34
	453	633	0	0	604,923	

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			62,799	62,799	1
February			57,444	57,444	2
March			61,084	61,084	3
April			60,790	60,790	4
May			64,384	64,384	5
June			63,784	63,784	6
July			69,461	69,461	7
August			73,137	73,137	8
September			69,452	69,452	9
October			66,002	66,002	10
November			57,392	57,392	11
December			60,263	60,263	12
Total annual pumpage	0	0	765,992	765,992	

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):	765,992	1
Less: Gallons (000's) used in the treatment process:	55,859	2
Subtotal: Gallons (000's) entering distribution system:	710,133	3
Less: Gallons (000's) sold:	528,863	4
Gallons (000's) entering distribution system but not sold:	181,270	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,000	7
Gallons (000's) used for fire protection:	3,000	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	31,000	10
Subtotal Estimated Usage:	36,000	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	4,500	13
Gallons (000's) lost due to service leaks or breaks:	27,800	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	14,000	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	98,970	17
Subtotal of Estimated Losses:	145,270	18
Percentage of water entering distribution system sold:	74%	19
Percentage of unaccounted for water:	13%	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.)	3,238	22
Date of maximum: 01/30/2009		23
Cause of maximum: Main Break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,677	25
Date of minimum: 11/27/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,712,749	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:	8	32
Number of service breaks repaired this year:	9	33
Population served (estimate the number of individuals served):		34
Inside municipality?	15,470	35
Outside municipality?		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)	
1213 NORTH CENTER STREET	#1	520	15	1,440,000	Yes	1
DOWNTOWN - MUNICIPAL LOT	#3	585	15	1,800,000	Yes	2
GILMORE AVE. AND DECLARK ST.	#4	365	19	2,160,000	Yes	3
LAKESIDE - WATERWORKS PARK	#2	501	15	2,016,000	Yes	4
DISTRIBUTION WAY	#5	652	8	1,440,000	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	#1	#2	#3	1
Location	TREATMENT PLANT WELL #1	LAKESIDE - WELL #2	DOWNTOWN - WELL #3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	LAYNE	5
Year Installed	2009	1999	2005	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,250	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	2004	1992	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	60	150	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	BACKWASH #1	15
Location	GILMORE AND DECLARK STREET/AL MART DISTTIBUTION CENTER		TREATMENT PLANT	16
Purpose	P	P	P	17
Destination	T	D	T	18
Pump Manufacturer	AMERICAN - MARSH	GOULDS	LAYNE	19
Year Installed	2007	2006	1957	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,500	1,000	2,300	22
Pump Motor or Standby Engine Mfr	US MOTOR	GE	ALLIS CHALMERS	23
Year Installed	1997	2006	1957	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	125	25	26
Footnotes				27
				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	BACKWASH #2	BACKWASH RETURN	BACKWASH RETURN #2	1
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	2
Purpose	P	P	S	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1957	1998	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,300	400	400	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTOR	US MOTOR	9 10
Year Installed	1957	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	5	5	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HI-SERVICE #1	HI-SERVICE #2	HI-SERVICE #3	15
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	LAYNE	19
Year Installed	1957	1957	1957	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,600	1,100	1,100	22
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTOR	23 24
Year Installed	2006	1998	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	75	75	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	HI-SERVICE #4			1
Location	TREATMENT PLANT			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1973			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,600			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			10
Year Installed	2004			11
Type	ELECTRIC			12
Horsepower	100			13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEARWELL	DOWNTOWN	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1957	1949	1973	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	114	142	6
Total capacity in gallons (actual)	1,000,000	400,000	500,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			11
Filters, type (gravity, pressure, other, none)	GRAVITY			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	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)		
M	D	2.000	703				703	1
M	D	4.000	20,233				20,233	2
M	D	6.000	217,684	629	16		218,297	3
P	D	6.000	2,467				2,467	4
M	D	8.000	25,675				25,675	5
P	D	8.000	7,585				7,585	6
M	D	10.000	73,344	3,787			77,131	7
M	S	10.000	6,768				6,768	8
P	D	10.000	5,520				5,520	9
M	D	12.000	21,377				21,377	10
P	D	12.000	4,066				4,066	11
M	D	14.000	1,174				1,174	12
M	D	16.000	2,885				2,885	13
Total Within Municipality			389,481	4,416	16	0	393,881	
Total Utility			389,481	4,416	16	0	393,881	

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.

Additions were financed by developers and 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)	
L	0.625	1,026				1,026	46	1
M	0.750	3,363				3,363		2
M	1.000	1,111	12	12		1,111	2	3
M	1.250	16	1			17		4
M	1.500	86				86		5
M	2.000	99				99		6
M	3.000	1				1		7
M	4.000	32				32		8
M	6.000	32	21			53		9
M	8.000	58				58		10
M	10.000	10				10		11
M	12.000	1				1		12
Total Utility		5,835	34	12	0	5,857	48	

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.

Additions were financed by developers and the municipality.

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	6,264	10			6,274	79	1
0.750	1				1	0	2
1.000	139	4	1		142	1	3
1.250	1				1	0	4
1.500	84	2			86	1	5
2.000	73	1	1		73	6	6
3.000	12	1			13	7	7
4.000	11		1		10	4	8
6.000	1				1	1	9
Total:	6,586	18	3	0	6,601	99	

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	5,746	376	22	6	0	124	6,274	1
0.750	0	0	1	0	0	0	1	2
1.000	17	103	7	5	0	10	142	3
1.250	0	1	0	0	0	0	1	4
1.500	0	75	2	3	0	6	86	5
2.000	0	53	9	7	0	4	73	6
3.000	0	9	1	3	0	0	13	7
4.000	0	3	4	1	0	2	10	8
6.000	0	0	1	0	0	0	1	9
Total:	5,763	620	47	25	0	146	6,601	

METERS

Meters (Page W-21)

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

Meters under 1" are tested within the requirements of the PSC. A meter replacement program began in 2000 where the utility is replacing all meters.

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.

Meters are tested on a two year rotating basis as required by the PSC.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	712	10	2		720	2
Total Fire Hydrants	712	10	2	0	720	
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:	480
Number of distribution system valves end of year:	1,439
Number of distribution valves operated during year:	89