



3013 (02-05-09)

ANNUAL REPORT

OF

Name: OAK CREEK WATER & SEWER UTILITY

Principal Office: 170 W. DREXEL AVE
OAK CREEK, WI 53154

For the Year Ended: DECEMBER 31, 2009

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OAK CREEK WATER & SEWER UTILITY

Utility Address: 170 W. DREXEL AVE
OAK CREEK, WI 53154

When was utility organized? 7/12/1961

Report any change in name:

Effective Date:

Utility Web Site: www.water.oak-creek.wi.us

Utility employee in charge of correspondence concerning this report:

Name: MS. ANNETTE L. STENZEL

Title: ACCOUNTING SUPERVISOR

Office Address:

170 W. DREXEL AVE
OAK CREEK, WI 53154

Telephone: (414) 570 - 8210

Fax Number: (414) 570 - 8215

Email Address: ASTENZEL@WATER.OAK-CREEK.WI.US

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

Name: MS. ANNETTE L. STENZEL

Title: ACCOUNTING SUPERVISOR

Office Address:

170 W. DREXEL AVENUE
OAK CREEK, WI 53154

Telephone: (414) 570 - 8210

Fax Number: (414) 570 - 8215

Email Address: ASTENZEL@WATER.OAK-CREEK.WI.US

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

Name: MR. GERALD WILLE

Title: CHAIRMAN

Office Address:

8112 SOUTH MONA COURT
OAK CREEK, WI 53154

Telephone: (414) 764 - 2765

Fax Number:

Email Address: JNJWILLE@TDS.NET

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

YES

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

Name: MS. VICKI HELLENBRAND

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: VICKI.HELLENBRAND@BAKERTILLY.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/11/2009

Period covered by most recent audit: 1/1/2008 - 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: MR. STEVEN N. YTTRI

Title: GENERAL MANAGER

Office Address:

170 W. DREXEL AVE
OAK CREEK, WI 53154

Telephone: (414) 570 - 8210

Fax Number: (414) 570 - 8215

Email Address: SNYTTRI@WATER.OAK-CREEK.WI.US

Name of utility commission/committee: OAK CREEK WATER & SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR RAYMOND BURNSIDE
- MR GARY GASS
- MR KEN GEHL, CITY ALDERPERSON
- MR FREDERICK SIEPERT, SECRETARY
- MR GERALD WILLE, CHAIRMAN

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)	8,348,474	7,874,020	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,660,727	3,928,934	2
Depreciation Expense (403)	1,203,690	1,250,924	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,330,684	1,231,603	5
Total Operating Expenses	6,195,101	6,411,461	
Net Operating Income	2,153,373	1,462,559	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,153,373	1,462,559	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(5,319)	3,318	7
Income from Nonutility Operations (417)	(2,447)	3,640	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	104,030	239,397	10
Miscellaneous Nonoperating Income (421)	301,206	524,784	11
Total Other Income	397,470	771,139	
Total Income	2,550,843	2,233,698	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(178,555)	(178,555)	12
Other Income Deductions (426)	431,323	427,804	13
Total Miscellaneous Income Deductions	252,768	249,249	
Income Before Interest Charges	2,298,075	1,984,449	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	894,433	556,920	14
Amortization of Debt Discount and Expense (428)	119,641	70,786	15
Amortization of Premium on Debt--Cr. (429)	75,815	26,445	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	354,203	0	19
Total Interest Charges	584,056	601,261	
Net Income	1,714,019	1,383,188	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	46,107,425	45,164,390	20
Balance Transferred from Income (433)	1,714,019	1,383,188	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	440,153	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)	47,821,444	46,107,425	

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	8,348,474	0	8,348,474	1
Total (Acct. 400):	8,348,474	0	8,348,474	
Operation and Maintenance Expense (401-402):				
Derived	3,660,727	0	3,660,727	2
Total (Acct. 401-402):	3,660,727	0	3,660,727	
Depreciation Expense (403):				
Derived	1,203,690	0	1,203,690	3
Total (Acct. 403):	1,203,690	0	1,203,690	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,330,684	0	1,330,684	5
Total (Acct. 408):	1,330,684	0	1,330,684	
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:	2,153,373	0	2,153,373	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(5,319)	0	(5,319)	8
Total (Acct. 415-416):	(5,319)	0	(5,319)	
Income from Nonutility Operations (417):				
BOTTLED WATER OPERATIONS	(2,447)		(2,447)	9
Total (Acct. 417):	(2,447)	0	(2,447)	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDENDS FROM TEMPORARY INVESTMENTS	54,197	0	54,197	11
INTEREST ON MISCELLANEOUS RECEIVABLES	103	0	103	12
INTEREST ON EQUIPMENT LEASES	37,692	0	37,692	13
INTEREST DERIVED FROM SPECIAL ASSESSMENTS	12,038		12,038	14
Total (Acct. 419):	104,030	0	104,030	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		201,459	201,459	15

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
SAFE DRINKING WATER LOAN PROGRAM GRANT INCOME		99,747	99,747	16
Total (Acct. 421):	0	301,206	301,206	
TOTAL OTHER INCOME:	96,264	301,206	397,470	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(178,555)	0	(178,555)	17
NONE			0	18
Total (Acct. 425):	(178,555)	0	(178,555)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	431,323	431,323	19
NONE			0	20
Total (Acct. 426):	0	431,323	431,323	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(178,555)	431,323	252,768	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	894,433	0	894,433	21
Total (Acct. 427):	894,433	0	894,433	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF LOSS ON BOND REFUNDING	42,738	0	42,738	22
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	76,903		76,903	23
Total (Acct. 428):	119,641	0	119,641	
Amortization of Premium on Debt--Cr. (429):				
AMORTIZATION OF PREMIUM ON DEBT	75,815		75,815	24
Total (Acct. 429):	75,815	0	75,815	
Interest on Debt to Municipality (430):				
Derived	0	0	0	25
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
TREATMENT PLANT EXPANSION PROJECT	354,203		354,203	27
Total (Acct. 432):	354,203	0	354,203	
TOTAL INTEREST CHARGES:	584,056	0	584,056	
NET INCOME:	1,844,136	(130,117)	1,714,019	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	12,352,061	33,755,364	46,107,425	28
Total (Acct. 216):	12,352,061	33,755,364	46,107,425	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	1,844,136	(130,117)	1,714,019	29
Total (Acct. 433):	1,844,136	(130,117)	1,714,019	
Miscellaneous Credits to Surplus (434):				
NONE			0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	32
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	14,196,197	33,625,247	47,821,444	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	17,568				17,568	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	17,787				17,787	3
Materials	5,100				5,100	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	22,887	0	0	0	22,887	
Net income (or loss)	(5,319)	0	0	0	(5,319)	

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	8,348,474	0	0	0	8,348,474	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	8,348,474	0	0	0	8,348,474	

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	1,194,748	349,866	1,544,614	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	13,757	4,029	17,786	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	57,303	16,780	74,083	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	370,675	(370,675)	0	18
All other accounts	0	0	0	19
Total Payroll	1,636,483	0	1,636,483	

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	24.5	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)	97,204,131	85,291,679	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	23,439,880	21,798,277	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	73,764,251	63,493,402	
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)	169,762	178,691	8
Sinking Funds (125)	1,671,286	1,669,991	9
Depreciation Fund (126)	200,050	200,238	10
Other Special Funds (128)	2,973,192	0	11
Total Other Property and Investments	5,014,290	2,048,920	
CURRENT AND ACCRUED ASSETS			
Cash (131)	(11,915)	45,136	12
Special Deposits (134)	0	0	13
Working Funds (135)	250	150	14
Temporary Cash Investments (136)	5,627,085	4,577,416	15
Notes Receivable (141)	537,279	398,893	16
Customer Accounts Receivable (142)	816,465	813,718	17
Other Accounts Receivable (143)	111,115	55,626	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	401,521	272,213	20
Plant Materials and Operating Supplies (154)	53,310	58,462	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)	(3,156)	9,858	26
Accrued Utility Revenues (173)	742,955	734,041	27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	8,274,909	6,965,513	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	608,694	593,836	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)	314,893	385,735	34
Total Deferred Debits	923,587	979,571	
Total Assets and Other Debits	87,977,037	73,487,406	

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)	10,386,213	10,386,213	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	47,821,444	46,107,425	37
Total Proprietary Capital	58,207,657	56,493,638	
LONG-TERM DEBT			
Bonds (221)	23,655,000	12,130,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	23,655,000	12,130,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,484,993	731,090	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	1,228,711	1,132,845	45
Interest Accrued (237)	415,171	43,569	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	53,693	48,547	48
Total Current and Accrued Liabilities	3,182,568	1,956,051	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	224,143	165,459	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	2,707,669	2,742,258	51
Total Deferred Credits	2,931,812	2,907,717	
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	87,977,037	73,487,406	

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	85,291,679	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)	52,557,517	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	32,228,365	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	5,000				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	12,413,249				8
Total Utility Plant	97,204,131	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)	17,231,714	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	6,208,166	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	23,439,880	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	73,764,251	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)	16,018,838				16,018,838	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,203,690				1,203,690	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	51,826				51,826	6
Accruals charged other						7
accounts (specify):						8
Transportation deprec. to clearing	30,379				30,379	9
Salvage	3,885				3,885	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	1,289,780	0	0	0	1,289,780	16
Debits during year						17
Book cost of plant retired	74,454				74,454	18
Cost of removal	0				0	19
Other debits (specify):						20
Removal of salvage from A/D	2,450				2,450	21
					0	22
					0	23
					0	24
Total debits	76,904	0	0	0	76,904	25
Balance end of year (111.1)	17,231,714	0	0	0	17,231,714	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)	5,779,438				5,779,438	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	431,323				431,323	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	431,323	0	0	0	431,323	16
Debits during year						17
Book cost of plant retired	2,595				2,595	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,595	0	0	0	2,595	25
Balance end of year (111.2)	6,208,166	0	0	0	6,208,166	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)	53,310	58,462	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	53,310	58,462	

**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)				
12.130 WATER SYSTEM REVENUE BONDS - 11/1/05	25,378	428	140,081	1
12.500 WATER SYSTEM BOND ANTICIPATION NOTES 4/1/09	50,438	428	84,062	2
8.165 WATER SYSTEM REVENUE BONDS - 8/15/00	1,088	428	134	3
LOSS ON ADVANCE REFUNDING OF BONDS	42,738	428	384,417	4
Total			608,694	
Unamortized premium on debt (251)				
12.130 WATER SYSTEM REVENUE BONDS - 11/1/05	25,378	429	140,081	5
12.500 WATER SYSTEM BOND ANTICIPATION NOTES 4/1/09	50,438	429	84,062	6
Total			224,143	

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	10,386,213	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>10,386,213</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)	
8.165 WATER SYSTEM REVENUE BONDS	08/15/2000	12/01/2010	5.27%	400,000	1
12.130 WATER SYSTEM REVENUE BONDS	11/01/2005	12/01/2020	4.36%	10,755,000	2
12.500 WATER SYSTEM BOND ANTICIPATION NOTES	04/01/2009	04/01/2011	3.99%	12,500,000	3
Total Bonds (Account 221):				23,655,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
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	1,132,845	1
Accruals:		
Charged water department expense	1,330,684	2
Charged electric department expense		3
Charged sewer department expense	15,042	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,345,726	
Taxes paid during year:		
County, state and local taxes	1,132,845	6
Social Security taxes	109,968	7
PSC Remainder Assessment	7,047	8
Other (explain):		
NONE		9
Total payments and other debits	1,249,860	
Balance end of year	1,228,711	

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)					
12.130 WATERWORKS SYSTEM BONDS ISSUED 11/1/05	40,421	483,175	485,050	38,546	1
12.500 WATERWORKS SYSTEM BANS ISSUED 4/1/09		375,000	0	375,000	2
8.165 WATERWORKS SYSTEM BONDS ISSUED 8/15/00	3,148	36,258	37,781	1,625	3
Subtotal	43,569	894,433	522,831	415,171	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	43,569	894,433	522,831	415,171	

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):		
SPECIAL ASSESSMENT RECEIVABLES	169,762	2
Total (Acct. 124):	169,762	
Sinking Funds (125):		
REVENUE BOND RESERVE	1,671,286	3
Total (Acct. 125):	1,671,286	
Depreciation Fund (126):		
REVENUE BOND DEPRECIATION	200,050	4
Total (Acct. 126):	200,050	
Other Special Funds (128):		
CONSTRUCTION FUNDS	2,973,192	5
Total (Acct. 128):	2,973,192	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
EQUIP. LEASES & NOTES RECEIVABLE - BLACK BEAR BOTTLING LLC	537,279	7
Total (Acct. 141):	537,279	
Customer Accounts Receivable (142):		
Water	816,465	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	816,465	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
SAFE DRINKING WATER LOAN PROGRAM - GRANT RECEIVABLE	99,747	* 14
COMMISSION REVENUES - BLACK BEAR BOTTLING LLC	129	15
CELL TOWER	2,172	16
HYDRANT PERMIT - OAKVIEW #3	3,974	17
HYDRANT DAMAGE	5,140	18
HYDRANT CONNECTIONS AND USAGE	(47)	19
Total (Acct. 143):	111,115	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS	214,502	* 20

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
LOCATING CITY SERVICES	1,552	21
CURRENT SPECIAL ASSESSMENTS	185,467	* 22
Total (Acct. 145):	401,521	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
2001 UNFUNDED PENSION LIABILITY	132,810	* 28
2002 HOWELL AVENUE WATER TOWER PAINTING	43,580	* 29
2004 CEDAR HILLS WATERTOWER PAINTING	73,644	* 30
2008 WATER MASTER PLAN	64,859	* 31
Total (Acct. 186):	314,893	
Payables to Municipality (233):		
NONE		32
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,499,763	33
NET OPEB OBLIGATION	42,756	34
ACCRUED SICK PAY	165,150	35
Total (Acct. 253):	2,707,669	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

2001 Unfunded Pension Liability - See PSC amortization authorization letter dated 3/8/02.

2002 Howell Avenue Water Tower Painting - See PSC amortization authorization letter dated 1/21/03.

2004 Cedar Hills Water Tower Painting - See PSC amortization authorization letter dated 3/1/05.

2008 Master Plan Update - See PSC amortization authorization letter dated 1/27/09.

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 143 Safe Drinking Water Loan Program - Grant Receivable - This amount is a receivable for the grant portion to be reimbursed to the Utility for 2009 expenses incurred on the Puetz Road booster pump project.

Account 145 Current Special Assessments - This amount is for water special assessments to be collected from the City of Oak Creek in 2010.

Account 145 Delinquent Utility Bills - This amount consists of water bills rolled to the City of Oak Creek's tax roll in 2009 to be collected in 2010.

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)	51,521,195	0	0	0	51,521,195	1
Materials and Supplies	55,886	0	0	0	55,886	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	16,625,276	0	0	0	16,625,276	4
Customer Advances for Construction					0	5
Regulatory Liability	2,589,040	0	0	0	2,589,040	6
NONE					0	7
Average Net Rate Base	32,362,765	0	0	0	32,362,765	
Net Operating Income	2,153,373	0	0	0	2,153,373	8
Net Operating Income as a percent of						
Average Net Rate Base	6.65%	N/A	N/A	N/A	6.65%	

**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	2,678,318	0	0	0	2,678,318	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	178,555	0	0	0	178,555	3
Other (specify):					0	4
Balance End of Year	2,499,763	0	0	0	2,499,763	

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.

New Water Systems Bond Anticipation Notes dated 4/1/2009 in the amount of \$12,500,000.

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)	8,112,940	7,663,622	1
Total Sales of Water	8,112,940	7,663,622	
Other Operating Revenues			
Forfeited Discounts (470)	53,636	46,346	2
Rents from Water Property (472)	147,341	130,244	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	34,557	33,808	5
Total Other Operating Revenues	235,534	210,398	
Total Operating Revenues	8,348,474	7,874,020	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	109,820	175,621	6
Pumping Expenses (620-633)	776,417	742,940	7
Water Treatment Expenses (640-652)	988,077	901,512	8
Transmission and Distribution Expenses (660-678)	689,876	725,560	9
Customer Accounts Expenses (901-906)	105,677	95,785	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	990,860	1,287,516	12
Total Operation and Maintenance Expenses	3,660,727	3,928,934	
Other Operating Expenses			
Depreciation Expense (403)	1,203,690	1,250,924	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	1,330,684	1,231,603	15
Total Other Operating Expenses	2,534,374	2,482,527	
Total Operating Expenses	6,195,101	6,411,461	
NET OPERATING INCOME	2,153,373	1,462,559	

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)	32	2,626	9,943	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	32	2,626	9,943	
Metered Sales to General Customers (461)				
Residential (461.1)	7,727	488,227	1,927,094	5
Commercial (461.2)	948	736,542	1,805,371	6
Industrial (461.3)	20	185,006	472,612	7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	8,695	1,409,775	4,205,077	
Private Fire Protection Service (462)	523		146,199	9
Public Fire Protection Service (463)	8,664		955,668	10
Other Water Sales (465)	56	24,530	85,682	11
Sales for Resale (466)	2	1,263,963	2,710,371	12
Interdepartmental Sales (467)				13
Total Sales of Water	17,972	2,700,894	8,112,940	

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)	
CITY OF FRANKLIN	Hwy 41	1,084,927	2,322,500	1
CALEDONIA WATER UTILITY	RACINE/MILWAUKEE COUNTY LINE	179,036	387,871	2
Total		1,263,963	2,710,371	

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	115,500	2
Amount billed (usually per rate schedule F-1 or Fd-1)	840,168	3
NONE		4
Total Public Fire Protection Service (463)	955,668	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	53,636	6
Other (specify):		
Total Forfeited Discounts (470)	53,636	
Rents from Water Property (472):		
TOWER RENTAL	147,341	7
Total Rents from Water Property (472)	147,341	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER TESTS	3,217	9
METER PENALTIES	9,875	10
OTHER	980	11
Return on net investment in meters charged to sewer department	20,485	12
Other (specify):		
Total Other Water Revenues (474)	34,557	

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)	6,271	5,902	1
Operation Labor and Expenses (601)	33,371	28,078	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	63,935	134,640	* 4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	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)	6,243	6,243	9
Maintenance of Wells and Springs (614)		758	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	109,820	175,621	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	52,687	50,328	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	340,089	351,506	16
Pumping Labor and Expenses (624)	115,283	98,111	* 17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	105,775	126,379	* 19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	6,271	5,902	21
Maintenance of Structures and Improvements (631)	7,062	5,274	22
Maintenance of Power Production Equipment (632)	8,152	24,642	* 23
Maintenance of Pumping Equipment (633)	141,098	80,798	* 24
Total Pumping Expenses	776,417	742,940	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	89,937	78,653	25
Chemicals (641)	259,225	222,120	* 26
Operation Labor and Expenses (642)	326,233	280,669	* 27
Miscellaneous Expenses (643)	124,115	127,527	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	12,504	11,803	30
Maintenance of Structures and Improvements (651)	5,589	4,146	31
Maintenance of Water Treatment Equipment (652)	170,474	176,594	32
Total Water Treatment Expenses	988,077	901,512	

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)	194,518	179,565	33
Storage Facilities Expenses (661)	3,059	4,682	34
Transmission and Distribution Lines Expenses (662)	161,132	145,169	35
Meter Expenses (663)	16,189	31,943	* 36
Customer Installations Expenses (664)	53,158	25,854	* 37
Miscellaneous Expenses (665)	16,676	15,222	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	38,356	36,469	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	41,759	50,182	42
Maintenance of Transmission and Distribution Mains (673)	82,023	145,663	* 43
Maintenance of Services (675)	18,036	21,911	44
Maintenance of Meters (676)	26,283	24,732	45
Maintenance of Hydrants (677)	25,947	43,232	* 46
Maintenance of Miscellaneous Plant (678)	12,740	936	* 47
Total Transmission and Distribution Expenses	689,876	725,560	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	6,303	8,827	49
Customer Records and Collection Expenses (903)	99,374	86,958	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	105,677	95,785	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	115,597	102,853	55
Office Supplies and Expenses (921)	47,279	60,200	* 56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	134,670	189,522	* 58
Property Insurance (924)	12,411	12,249	59
Injuries and Damages (925)	53,956	62,070	60
Employee Pensions and Benefits (926)	588,534	584,355	61
Regulatory Commission Expenses (928)		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)	38,413	276,267	* 64
Rents (931)		0	65
Maintenance of General Plant (932)	0	0	66
Total Administrative and General Expenses	990,860	1,287,516	
Total Operation and Maintenance Expenses	3,660,727	3,928,934	

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.

Account 603 - Expenses in the amount of \$43,529 were incurred for pollution remediation of contaminated soils that were discovered at the Utility's lowlift raw water main project site. The pollution expense for 2009 was lower than 2008 by \$77,771.

Account 624 - More labor charged to general pumping expense in 2009.

Account 626 - Electric and gas bills were greater by \$5,000 in 2008, and fiber optic line repairs of \$8,600 were incurred due to damage when hit on a project in 2008.

Account 632 - Electrical system testing in the amount of \$14,600 was expensed in 2008.

Account 633 - More pump repairs, rebuilding and maintenance at the lowlift and highlift for 2009.

Account 641 - Chemical costs and usages were greater for 2009.

Account 642 - More labor charged to operations in 2009, and the Utility's Milwaukee Metropolitan Sewerage District bills increased by \$20,000 in 2009.

Account 663 - Less labor was charged to meter expense in 2009.

Account 664 - More labor was charged to customer installation expense in 2009 due to the cross connection control program in place.

Account 673 - More water main maintenance and road repaving work took place in 2008.

Account 677 - Less hydrant maintenance and labor in 2009, and \$5,000 of expense was incurred in 2008 for hydrant relocations in relation to a City project.

Account 678 - Expenses in the amount of \$12,360 were incurred for pollution remediation of contaminated soils that were discovered at the site of a new Utility water main installation project on Puetz Road.

Account 921 - New cross connection control software and new computers were purchased in 2008.

Account 923 - Several outside studies were expensed in 2008 including the lowlift plant feasibility study, Puetz Road reservoir study, ASR study with the DNR and an internal control study.

Account 930 - A settlement for the City of Franklin lawsuit was paid in the amount of \$227,500 in 2008.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,228,711	1,132,845	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,042	15,115	2
Net property tax equivalent		1,213,669	1,117,730	
Social Security		109,968	107,574	3
PSC Remainder Assessment		7,047	6,299	4
Other (specify): NONE			0	5
Total tax expense		1,330,684	1,231,603	

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			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168948				3
County tax rate	mills		4.145337				4
Local tax rate	mills		5.790456				5
School tax rate	mills		8.589015				6
Voc. school tax rate	mills		1.902166				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.318336				9
Total tax rate	mills		21.914258				10
Less: state credit	mills		1.333868				11
Net tax rate	mills		20.580390				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.790456				14
Combined School Tax Rate	mills		10.491181				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.281637				17
Total Tax Rate	mills		21.914258				18
Ratio of Local and School Tax to Total	dec.		0.742970				19
Total tax net of state credit	mills		20.580390				20
Net Local and School Tax Rate	mills		15.290613				21
Utility Plant, Jan. 1	\$	85,291,679	85,291,679				22
Materials & Supplies	\$	58,462	58,462				23
Subtotal	\$	85,350,141	85,350,141				24
Less: Plant Outside Limits	\$	5,440,422	5,440,422				25
Taxable Assets	\$	79,909,719	79,909,719				26
Assessment Ratio	dec.		1.005600				27
Assessed Value	\$	80,357,213	80,357,213				28
Net Local & School Rate	mills		15.290613				29
Tax Equiv. Computed for Current Year	\$	1,228,711	1,228,711				30
Tax Equivalent per 1994 PSC Report	\$	845,726					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,228,711					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Tax Rate - Non-Local is the Milwaukee Metropolitan Sewerage District rate.

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)	21,060				21,060	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	5,672,464				5,672,464	7
Wells and Springs (314)	200,459				200,459	8
Supply Mains (316)	382,344				382,344	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	6,276,327	0	0	0	6,276,327	
PUMPING PLANT						
Land and Land Rights (320)	18,610				18,610	11
Structures and Improvements (321)	1,486,477				1,486,477	12
Other Power Production Equipment (323)	165,506				165,506	13
Electric Pumping Equipment (325)	2,870,308		19,794		2,850,514	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	44,613				44,613	16
Total Pumping Plant	4,585,514	0	19,794	0	4,565,720	
WATER TREATMENT PLANT						
Land and Land Rights (330)	31,500				31,500	17
Structures and Improvements (331)	4,690,512	76,912	242		4,767,182	18
Sand or Other Media Filtration Equipment (332)	7,067,106				7,067,106	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	11,789,118	76,912	242	0	11,865,788	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	27,556				27,556	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,710,774				2,710,774	24
Transmission and Distribution Mains (343)	15,520,597	1,861,944	743		17,381,798	25
Services (345)	1,623,808	37,345			1,661,153	26
Meters (346)	1,633,899	52,927	3,881		1,682,945	27
Hydrants (348)	1,350,593	6,512			1,357,105	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	22,867,227	1,958,728	4,624	0	24,821,331	
GENERAL PLANT						
Land and Land Rights (389)	19,717				19,717	30
Structures and Improvements (390)	2,287,041	16,791			2,303,832	31
Office Furniture and Equipment (391)	130,703	17,311	10,184		137,830	32
Computer Equipment (391.1)	231,400	2,901			234,301	33
Transportation Equipment (392)	427,246	47,321	30,505		444,062	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	84,917	5,821	6,800		83,938	36
Laboratory Equipment (395)	7,189				7,189	37
Power Operated Equipment (396)	154,649				154,649	38
Communication Equipment (397)	227,305	12,327			239,632	39
SCADA Equipment (397.1)	1,300,217	6,223			1,306,440	40
Miscellaneous Equipment (398)	96,303	2,763	2,305		96,761	41
Total General Plant	4,966,687	111,458	49,794	0	5,028,351	
Total utility plant in service directly assignable	50,484,873	2,147,098	74,454	0	52,557,517	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	50,484,873	2,147,098	74,454	0	52,557,517	

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)	25,409,011	21,466	2,595		25,427,882	25
Services (345)	4,004,727	7,243			4,011,970	26
Meters (346)	0				0	27
Hydrants (348)	2,780,263	8,250			2,788,513	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	32,194,001	36,959	2,595	0	32,228,365	
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	32,194,001	36,959	2,595	0	32,228,365	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	32,194,001	36,959	2,595	0	32,228,365	

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)	1,244,268	1.67%	94,730	3
Wells and Springs (314)	77,882	2.94%	5,894	4
Supply Mains (316)	97,891	1.77%	6,767	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	1,420,041		107,391	
PUMPING PLANT				
Structures and Improvements (321)	563,553	2.43%	36,121	7
Other Power Production Equipment (323)	123,890	4.42%	7,315	8
Electric Pumping Equipment (325)	1,730,609	4.42%	126,430	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	44,613	4.29%		11
Total Pumping Plant	2,462,665		169,866	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,358,519	2.50%	118,221	12
Sand or Other Media Filtration Equipment (332)	3,684,204	4.00%	282,684	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	5,042,723		400,905	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	741,284	1.86%	50,420	17
Transmission and Distribution Mains (343)	2,129,179	1.10%	180,963	18
Services (345)	656,451	2.50%	41,062	19
Meters (346)	935,810	6.25%	103,651	20
Hydrants (348)	359,606	1.85%	25,046	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	4,822,330		401,142	
GENERAL PLANT				
Structures and Improvements (390)	194,602	2.27%	52,106	23
Office Furniture and Equipment (391)	18,591	6.70%	8,996	24
Computer Equipment (391.1)	204,621	25.00%	11,254	25
Transportation Equipment (392)	309,005	10.56%	30,379 *	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	70,117	6.70%	2,071	28
Laboratory Equipment (395)	3,133	6.70%	482	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					1,338,998	3
314					83,776	4
316					104,658	5
317					0	6
	0	0	0	0	1,527,432	
321					599,674	7
323					131,205	8
325	19,794				1,837,245	9
326					0	10
328					44,613	11
	19,794	0	0	0	2,612,737	
331	242				1,476,498	12
332					3,966,888	13
333					0	14
334					0	15
	242	0	0	0	5,443,386	
341					0	16
342					791,704	17
343	743				2,309,399	18
345					697,513	19
346	3,881				1,035,580	20
348					384,652	21
349					0	22
	4,624	0	0	0	5,218,848	
390					246,708	23
391	10,184		1,400		18,803	24
391.1					215,875	25
392	30,505		2,450	(2,450)	308,879 *	26
393					0	27
394	6,800				65,388	28
395					3,615	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)	69,511	6.07%	5,817	30
Communication Equipment (397)	137,618	10.00%	11,087 *	31
SCADA Equipment (397.1)	1,227,490	10.00%	77,930 *	32
Miscellaneous Equipment (398)	36,391	6.70%	6,469	33
Total General Plant	2,271,079		206,591	
Total accum. prov. directly assignable	16,018,838		1,285,895	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	16,018,838		1,285,895	

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					75,328	30
397				22,212	170,917	* 31
397.1				(22,212)	1,283,208	* 32
398	2,305		35		40,590	33
	49,794	0	3,885	(2,450)	2,429,311	
	74,454	0	3,885	(2,450)	17,231,714	
					0	34
	74,454	0	3,885	(2,450)	17,231,714	

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.

Account 392 - Additional retirement of salvage value on transportation equipment.

Account 397 - Transer of accumulated depreciation from SCADA Equipment account 397.1

Account 397.1 - Transfer of accumulated depreciation to Communication Equipment account 397.

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

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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)	3,838,797	1.10%	279,603	18
Services (345)	1,294,124	2.50%	100,209	19
Meters (346)	0	0.00%		20
Hydrants (348)	646,517	1.85%	51,511	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	5,779,438		431,323	
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
331					0	12
332					0	13
333					0	14
334					0	15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
341					0	16
342					0	17
343	2,595				4,115,805	18
345					1,394,333	19
346					0	20
348					698,028	21
349					0	22
	<u>2,595</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,208,166</u>	
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	5,779,438		431,323	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	5,779,438		431,323	

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	
	2,595	0	0	0	6,208,166	
					0	34
	2,595	0	0	0	6,208,166	

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		233,460		233,460	1
February		204,630		204,630	2
March		209,910		209,910	3
April		207,290		207,290	4
May		244,900		244,900	5
June		258,500		258,500	6
July		322,360		322,360	7
August		274,240		274,240	8
September		252,910		252,910	9
October		221,830		221,830	10
November		200,580		200,580	11
December		194,140		194,140	12
Total annual pumpage	0	2,824,750	0	2,824,750	

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):	2,824,750	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	2,824,750	3
Less: Gallons (000's) sold:	2,700,894	4
Gallons (000's) entering distribution system but not sold:	123,856	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	19,591	7
Gallons (000's) used for fire protection:	125	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	1,523	10
Subtotal Estimated Usage:	21,239	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	22,817	13
Gallons (000's) lost due to service leaks or breaks:	247	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	83	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	79,470	17
Subtotal of Estimated Losses:	102,617	18
Percentage of water entering distribution system sold:	96%	19
Percentage of unaccounted for water:	3%	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.)	12,460	22
Date of maximum: 07/29/2009		23
Cause of maximum: Dry, hot weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,520	25
Date of minimum: 12/06/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	5,620,857	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:	18	32
Number of service breaks repaired this year:	9	33
Population served (estimate the number of individuals served):		34
Inside municipality?	32,410	35
Outside municipality?	33,380	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)	
WELL #3	16-2	1,800	19	1,800,000	No	1
WELL #4	30-1	1,846	15	1,800,000	No	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	#1	3,000	18	30	1
LAKE MICHIGAN	#2	7,500	34	60	2

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 22ND STREET BS	#1 BCKWSH-CLEARWELL	#1 CLEARWELL	1
Location	9401 S 22ND STREET	9325 S 5TH AVE	9325 S 5TH AVE	2
Purpose	B	P	B	3
Destination	D	T	D	4
Pump Manufacturer	AURORA	LANE BOWLER	LANE BOWLER	5
Year Installed	1996	2004	2000	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,512	7,040	4,053	8
Pump Motor or Standby Engine Mfr	MARATHON	U S MOTORS	U S MOTORS	9
Year Installed	1996	2004	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	200	250	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 JANAT DRIVE BS	#1 KNIGHTS PLACE GRD STGE	#1 SHOREWELL	15
Location	1409 W JANAT DRIVE	8520 S AUSTIN STREET	9170 S 5TH AVE	16
Purpose	B	S	P	17
Destination	D	D	T	18
Pump Manufacturer	AURORA	AURORA	LANE BOWLER	19
Year Installed	1981	1955	1999	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	535	426	4,104	22
Pump Motor or Standby Engine Mfr	U S MOTORS	BALDOR	U S MOTORS	23
Year Installed	1981	2006	1974	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	30	200	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	#1 STAND-BY CLEARWELL	#1 STAND-BY SHOREWELL	#2 22ND STREET BS	1
Location	9325 S 5TH AVE	9170 S 5TH AVE	9401 S 22ND STREET	2
Purpose	S	S	B	3
Destination	D	T	D	4
Pump Manufacturer	LANE BOWLER	LANE BOWLER	AURORA	5
Year Installed	2000	1999	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,053	4,104	1,625	8
Pump Motor or Standby Engine Mfr	WAUKESHA	WAUKESHA	MARATHON	9 10
Year Installed	1974	1974	1996	11
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	12
Horsepower	0	0	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 CLEARWELL	#2 JANAT DRIVE BS	#2 KNIGHTS PLACE-GRD STGE	15
Location	9325 S 5TH AVE	1409 W JANAT DR	8520 S AUSTIN STREET	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	LANE BOWLER	AURORA	AURORA	19
Year Installed	1974	1981	1955	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,833	755	600	22
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	LOUIS ALLIS	23 24
Year Installed	1974	1981	1955	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	125	50	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	#2 SHOREWELL	#3 22ND STREET BS	#3 CLEARWELL	1
Location	9170 S 5TH AVE	9401 S 22ND STREET	9325 S 5TH AVE	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	5
Year Installed	1996	1996	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,243	1,504	783	8
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	U S MOTORS	9
Year Installed	1996	1996	1974	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	200	60	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 JANAT DRIVE BS	#3 KNIGHTS PLACE GRD STGE	#3 SHOREWELL	15
Location	1409 W JANAT DRIVE	8520 S AUSTIN STREET	9170 S 5TH AVE	16
Purpose	B	B	P	17
Destination	D	D	T	18
Pump Manufacturer	AURORA	AURORA	LANE BOWLER	19
Year Installed	1981	1955	1974	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,958	600	1,049	22
Pump Motor or Standby Engine Mfr	U S MOTORS	LOUIS ALLIS	U S MOTORS	23
Year Installed	1981	1955	1974	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	30	50	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	#4 22ND STREET BS	#4 CLEARWELL	#4 JANAT DRIVE BS	1
Location	9401 S 22ND STREET	9325 S 5TH AVE	1409 W JANAT DRIVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	GOULDS	AURORA	5
Year Installed	1996	2005	1981	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,581	6,200	2,030	8
Pump Motor or Standby Engine Mfr	MARATHON	U S MOTORS	U S MOTORS	9 10
Year Installed	1996	2005	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	350	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 KNIGHTS PLACE GRD STGE	#4 SHOREWELL	#7 CLEARWELL	15
Location	8520 S AUSTIN STREET	9170 S 5TH AVE	9325 S 5TH AVE	16
Purpose	B	P	P	17
Destination	D	T	D	18
Pump Manufacturer	AURORA	GOULDS	LANE BOWLER	19
Year Installed	1955	2005	1997	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	800	6,200	3,976	22
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	U S MOTORS	U S MOTORS	23 24
Year Installed	1955	2005	1997	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	300	250	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	#7 SHOREWELL	#8 CLEARWELL	#8 SHOREWELL	1
Location	9170 S 5TH AVE	9325 S 5TH AVE	9170 S 5TH AVE	2
Purpose	P	B	P	3
Destination	T	D	T	4
Pump Manufacturer	LAYNE BOWLER	LANE BOWLER	LANE BOWLER	5
Year Installed	1999	1985	1985	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,417	3,841	4,236	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9 10
Year Installed	1999	1985	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	250	200	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STAND-BY			15
Location	9401 S 22ND STREET			16
Purpose	S			17
Destination	D			18
Pump Manufacturer	AURORA			19
Year Installed	1996			20
Type	CENTRIFUGAL			21
Actual Capacity (gpm)	1,512			22
Pump Motor or Standby Engine Mfr	CUMMINS DIESEL			23 24
Year Installed	1996			25
Type	ELECTRIC			26
Horsepower	250			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	HOWELL AVE	KNIGHTS PL RESERVOIR	ORCHARD WAY	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1962	1955	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	168	0	188	6
Total capacity in gallons (actual)	500,000	388,000	6,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

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	SYCAMORE STREET	TRTMNT PLT CLEARWELL	TRTMNT PLT UNDGRD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1964	1974	1974	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	168	0	0	9 10
Total capacity in gallons (actual)	200,000	256,000	1,363,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	853				853	1	
P	D	4.000	412				412	2	
A	D	6.000	1,593				1,593	3	
M	D	6.000	69,388				69,388	4	
P	D	6.000	11,650	138			11,788	5	
A	D	8.000	1,369				1,369	6	
M	D	8.000	84,655				84,655	7	
P	D	8.000	332,611				332,611	8	
M	D	10.000	1,126				1,126	9	
P	D	10.000	3,808				3,808	10	
A	D	12.000	3,035				3,035	11	
M	D	12.000	138,459				138,459	12	
P	D	12.000	88,533	98	17		88,614	13	
M	D	16.000	96,527				96,527	14	
M	D	18.000	208				208	15	
M	D	20.000	75,791				75,791	16	
P	D	20.000	3,426				3,426	17	
M	D	24.000	30,013				30,013	18	
P	D	24.000	0				0	19	
A	D	30.000	4,013				4,013	20	
A	T	30.000	11,059	2,169	23	100	13,305	* 21	
M	T	30.000	0	28			28	22	
A	T	36.000	9,069	3,149			12,218	23	
Total Within Municipality			967,598	5,582	40	100	973,240		
M	D	4.000	0				0	24	
P	D	4.000	0				0	25	
P	D	6.000	0				0	26	
M	D	8.000	0				0	27	
P	D	8.000	0				0	28	
P	D	10.000	0				0	29	
M	D	12.000	0				0	30	
P	D	12.000	0				0	31	
M	D	16.000	0				0	32	
P	D	16.000	0				0	33	
M	D	20.000	0				0	34	
M	D	24.000	0				0	35	
Total Outside of Municipality			0	0	0	0	0		
Total Utility			967,598	5,582	40	100	973,240		

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.

Water mains are financed through developer contributions, special assessments (front door methodology) and Utility funds. Currently, the interest rate for deferred assessments is 7%.

Explain all reported Adjustments.

30" transmission concrete main was adjusted by 100' to correct a reporting error for additional main from 2007.

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	1,537				1,537		1
P	1.000	2,611				2,611		2
M	1.000	2,903	2			2,905		3
P	1.250	836	1			837		4
M	1.250	187				187		5
P	1.500	60	1			61		6
M	1.500	51				51		7
P	2.000	151				151		8
M	2.000	152				152		9
M	3.000	7				7		10
M	4.000	86				86		11
P	4.000		1			1		12
P	6.000	90				90		13
M	6.000	26				26		14
M	8.000	18				18		15
P	8.000	42				42		16
M	10.000	2				2		17
P	10.000	1				1		18
M	12.000	5				5		19
P	12.000	2				2		20
Total Utility		8,767	5	0	0	8,772	0	

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 are financed through developer contributions and special assessments.

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

All services are in use at the end of the year.

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	7,930	70	10		7,990	80	1
0.750	66		1		65	1	2
1.000	345	30	19	(5)	351	89	3
1.250	0				0	0	4
1.500	198			(2)	196	14	5
2.000	244			5	249	16	6
3.000	36			(1)	35	12	7
4.000	11	1			12	6	8
6.000	7				7	7	9
8.000	4				4	3	10
10.000	6	1	1	(1)	5	4	11
Total:	8,847	102	31	(4)	8,914	232	

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	7,673	229	2	10	0	76	7,990	1
0.750	14	36	0	3	2	10	65	2
1.000	8	306	6	9	1	21	351	3
1.250	0	0	0	0	0	0	0	4
1.500	1	163	2	12	0	18	196	5
2.000	1	206	7	16	1	18	249	6
3.000	0	15	6	4	1	9	35	7
4.000	0	6	3	3	0	0	12	8
6.000	0	1	1	2	3	0	7	9
8.000	0	0	2	0	1	1	4	10
10.000	0	0	1	0	4	0	5	11
Total:	7,697	962	30	59	13	153	8,914	

METERS

Meters (Page W-21)

Explain all reported adjustments.

The meter adjustment amounts are reported to make the number of meters at year-end more accurately reflect the actual number of meters owned by the Utility.

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

In 1994, 1995 and 1996 the Utility installed AMR devices. Most of the meters were changed out at this same time. In 2004, 2005 and 2006 several batteries were changed out since they need to be changed every 10 years. The Utility's meter program requires a meter changeout every 20 years, which will occur beginning with the year 2014.

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

This 2" meter is in a barn at a residential horse farm.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	2,100	3			2,103	2
Total Fire Hydrants	2,100	3	0	0	2,103	
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:	2,071
Number of distribution system valves end of year:	2,652
Number of distribution valves operated during year:	521