



3014 (02-05-09)

ANNUAL REPORT

OF

Name: PELL LAKE SANITARY DISTRICT NO. 1

Principal Office: W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	F-99
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-99

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PELL LAKE SANITARY DISTRICT NO. 1

Utility Address: W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388

When was utility organized? 11/1/1991

Report any change in name:

Effective Date:

Utility Web Site: plsd1.com

Utility employee in charge of correspondence concerning this report:

Name: MR. PAUL SCHNEIDER

Title: TREASURER

Office Address: PELL LAKE SANITARY DISTRICT
W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157

Telephone: (262) 279 - 5020

Fax Number: (262) 279 - 0196

Email Address: paul.schneider@plsd1.com

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

Name: KAREN S. HALL

Title: CPA

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

Email Address: kshcanada@sbcglobal.net

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

Name: MR. BILL MARKUT

Title: PRESIDENT

Office Address:
W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157

Telephone: (262) 279 - 5020

Fax Number: (262) 279 - 0196

Email Address: bill.markut@plsd1.com

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: PATRICK W. ROMENESKO

Title: CPA/OWNER

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

Email Address: pwrome@sbcglobal.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/8/2010

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: MR. JAMES MARQUARDT

Title: UTILITY DIRECTOR

Office Address: PELL LAKE SANITARY DISTRICT
W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157

Telephone: (262) 279 - 7961

Fax Number: (262) 279 - 0196

Email Address: plsdjmarqt@sbcglobal.net

Name of utility commission/committee: PLSD #1 BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

- MR WAYNE BOROWSKI, SECRETARY
- MR BILL MARKUT, PRESIDENT
- MR PAUL SCHNEIDER, TREASURER

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)	470,918	471,173	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	289,321	305,860	2
Depreciation Expense (403)	67,465	63,657	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	9,193	8,823	5
Total Operating Expenses	365,979	378,340	
Net Operating Income	104,939	92,833	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	104,939	92,833	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	125	0	9
Interest and Dividend Income (419)	315,166	324,764	10
Miscellaneous Nonoperating Income (421)	(440,073)	(356,491)	11
Total Other Income	(124,782)	(31,727)	
Total Income	(19,843)	61,106	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,387)	(39,387)	12
Other Income Deductions (426)	203,514	203,514	13
Total Miscellaneous Income Deductions	164,127	164,127	
Income Before Interest Charges	(183,970)	(103,021)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	228,310	236,551	14
Amortization of Debt Discount and Expense (428)	9,475	26,535	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	237,785	263,086	
Net Income	(421,755)	(366,107)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	27,584,187	27,345,959	20
Balance Transferred from Income (433)	(421,755)	(366,107)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	71,464	23
Appropriations of Surplus--Debit (436)	(354,906)	(675,799)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	27,517,338	27,584,187	

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	470,918	0	470,918	1
Total (Acct. 400):	470,918	0	470,918	
Operation and Maintenance Expense (401-402):				
Derived	289,321	0	289,321	2
Total (Acct. 401-402):	289,321	0	289,321	
Depreciation Expense (403):				
Derived	67,465	0	67,465	3
Total (Acct. 403):	67,465	0	67,465	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	9,193	0	9,193	5
Total (Acct. 408):	9,193	0	9,193	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	104,939	0	104,939	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
RENTAL OF LAND	125		125	10
Total (Acct. 418):	125	0	125	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	20,587	0	20,587	11
INTEREST ON SPECIAL ASSESSMENTS	294,579	0	294,579	12
Total (Acct. 419):	315,166	0	315,166	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		3,193	3,193	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NON-REGULATED SEWER INCOME (LOSS)	(446,979)	3,713	(443,266)	14
Total (Acct. 421):	(446,979)	6,906	(440,073)	
TOTAL OTHER INCOME:	(131,688)	6,906	(124,782)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(39,387)	0	(39,387)	15
NONE	0	0	0	16
Total (Acct. 425):	(39,387)	0	(39,387)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	203,514	203,514	17
NONE	0	0	0	18
Total (Acct. 426):	0	203,514	203,514	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,387)	203,514	164,127	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	228,310	0	228,310	19
Total (Acct. 427):	228,310	0	228,310	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	9,475	0	9,475	20
Total (Acct. 428):	9,475	0	9,475	
Amortization of Premium on Debt--Cr. (429):				
NONE	0	0	0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0	0	0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	237,785	0	237,785	
NET INCOME:	(225,147)	(196,608)	(421,755)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(1,182,182)	28,766,369	27,584,187	25
Total (Acct. 216):	(1,182,182)	28,766,369	27,584,187	

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	(225,147)	(196,608)	(421,755)	26
Total (Acct. 433):	(225,147)	(196,608)	(421,755)	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	(354,906)		(354,906)	29
Total (Acct. 436)--Debit:	(354,906)	0	(354,906)	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(1,052,423)	28,569,761	27,517,338	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	470,918	0	0	0	470,918	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	0	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	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	470,918	0	0	0	470,918	

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	114,760	0	114,760	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	185,419	0	185,419	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	300,179	0	300,179	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.6	1
Electric	0.0	2
Gas	0.0	3
Sewer	4.3	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	14,231,813	13,999,619	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,718,356	2,441,861	2
Net Utility Plant	11,513,457	11,557,758	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	18,859,786	18,536,508	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,323,096	2,957,628	4
Net Nonutility Property	15,536,690	15,578,880	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,287,941	6,730,396	6
Sinking Funds (125)	413,718	413,709	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	1,578,161	1,928,071	9
Total Other Property and Investments	23,816,510	24,651,056	
CURRENT AND ACCRUED ASSETS			
Cash (131)	77,184	524,436	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	1,228,314	858,609	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	77,357	80,124	15
Other Accounts Receivable (143)	119,013	108,032	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	832,618	829,751	18
Plant Materials and Operating Supplies (154)	18,066	18,677	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	34,304	25,220	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	2,386,856	2,444,849	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	81,751	91,227	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	81,751	91,227	
Total Assets and Other Debits	37,798,574	38,744,890	

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)	0	0	33
Appropriated Earned Surplus (215)	1,394,732	1,749,638	34
Unappropriated Earned Surplus (216)	27,517,338	27,584,187	35
Total Proprietary Capital	28,912,070	29,333,825	
LONG-TERM DEBT			
Bonds (221)	7,090,226	7,485,485	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	928,405	1,029,800	38
Total Long-Term Debt	8,018,631	8,515,285	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	32,008	21,324	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	94,451	98,024	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	2,883	3,365	46
Total Current and Accrued Liabilities	129,342	122,713	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	702,524	743,127	49
Total Deferred Credits	702,524	743,127	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	36,007	29,940	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	36,007	29,940	
Total Liabilities and Other Credits	37,798,574	38,744,890	

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	13,999,619	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,916,097	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,315,716	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	14,231,813	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)	632,123	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,086,233	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	2,718,356	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	11,513,457	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)	559,142				559,142	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	67,465				67,465	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,516				5,516	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	72,981	0	0	0	72,981	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	632,123	0	0	0	632,123	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	1,882,719				1,882,719	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	203,514				203,514	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	203,514	0	0	0	203,514	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	2,086,233	0	0	0	2,086,233	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	18,536,508	323,278	0	18,859,786	1
NONE	0	0	0	0	2
Total Nonutility Property (121)	18,536,508	323,278	0	18,859,786	
Less accum. prov. depr. & amort. (122)	2,957,628	365,468	0	3,323,096	3
Net Nonutility Property	15,578,880	(42,190)	0	15,536,690	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	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)	18,066	18,677	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	18,066	18,677	

**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)				
1998 CLEAN WATER FUND	2,700	428	12,221	1
2001 RURAL DEVELOPMENT BONDS	176	428	3,498	2
2002 CLEAN WATER FUND NOTES	195	428	774	3
2007 G.O. BONDS	6,404	428	65,258	4
Total			81,751	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

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)	
1998 Clean Water Fund Revenue Bonds	09/23/1998	05/01/2018	0.34%	1,927,272	1
2001 RURAL DEVELOPMENT	10/15/2001	04/01/2041	4.74%	342,954	2
2007 G.O. REFUNDING BONDS	02/21/2007	02/01/2027	4.25%	4,820,000	3
Total Bonds (Account 221):				7,090,226	

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)					
2002 G.O. CLEAN WATER FUND	02/27/2002	05/01/2018	0.34%	46,992	2
1998 G.O. Clean Water Fund	09/23/1998	05/01/2018	0.34%	881,413	3
Total for Account 224				928,405	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	9,193	2
Charged electric department expense	0	3
Charged sewer department expense	14,140	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	23,333	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	22,930	7
PSC Remainder Assessment	403	8
Other (explain):		
NONE	0	9
Total payments and other debits	23,333	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2001 RURAL DEVELOPMENT BONDS	4,140	16,206	16,260	4,086	1
1998 Clean Water Fund Revenue Bonds	4,900	6,872	7,355	4,417	2
2007 G.O. REFUNDING BONDS	86,709	201,914	204,726	83,897	3
Subtotal	95,749	224,992	228,341	92,400	
Advances from Municipality (223)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1998 Clean Water Fund Loan	2,245	3,142	3,363	2,024	5
2002 CLEAN WATER FUND LOAN	30	176	179	27	6
Subtotal	2,275	3,318	3,542	2,051	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	98,024	228,310	231,883	94,451	

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 ASSESSMENTS RECEIVABLE - 1995 20 YEAR	568,791	2
SPECIAL ASSESSMENTS RECEIVABLE - 1995 40 YEAR	4,211,390	3
SPECIAL ASSESSMENTS RECEIVABLE - 1998 SEWER	1,507,760	4
Total (Acct. 124):	6,287,941	
Sinking Funds (125):		
SPECIAL REDEMPTION FUND - WATER	198,612	5
SPECIAL REDEMPTION FUND - SEWER	215,106	6
Total (Acct. 125):	413,718	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
SPECIAL ASSESSMENTS FUND - WATER	636,296	8
SPECIAL ASSESSMENTS FUND - SEWER	557,661	9
EQUIPMENT REPLACEMENT FUND - SEWER	384,204	10
Total (Acct. 128):	1,578,161	
Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,801	13
Electric		14
Sewer (Regulated)		15
Other (specify):		
MISCELLANEOUS INVOICES FOR PARTS AND LABOR	556	16
Total (Acct. 142):	77,357	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	119,013	17
Merchandising, jobbing and contract work		18
Other (specify):		
NONE		19
Total (Acct. 143):	119,013	
Receivables from Municipality (145):		
WATER ASSESSMENTS ON THE 2009 TAX ROLL	344,758	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):		
SEWER ASSESSMENTS ON THE 2009 TAX ROLL	316,769	21
DELINQUENT WATER BILLS ON THE 2009 TAX ROLL	9,690	22
DELINQUENT SEWER BILLS ON THE 2009 TAX ROLL	10,291	23
PUBLIC FIRE PROTECTION ON THE 2009 TAX ROLL	151,110	24
Total (Acct. 145):	832,618	
Prepayments (165):		
PREPAID INSURANCE	34,304	25
Total (Acct. 165):	34,304	
Extraordinary Property Losses (182):		
NONE	0	26
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	27
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	28
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	29
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	30
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		31
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	551,414	32
PUBLIC FIRE PROTECTION ON THE 2009 TAX ROLL	151,110	33
Total (Acct. 253):	702,524	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,800,000	0	0	0	1,800,000	1
Materials and Supplies	18,371	0	0	0	18,371	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	595,632	0	0	0	595,632	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	571,107	0	0	0	571,107	6
NONE	0	0	0	0	0	7
Average Net Rate Base	651,632	0	0	0	651,632	
Net Operating Income	104,939	0	0	0	104,939	8
Net Operating Income as a percent of						
Average Net Rate Base	16.10%	N/A	N/A	N/A	16.10%	

**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	590,801	0	0	0	590,801	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	39,387	0	0	0	39,387	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	551,414	0	0	0	551,414	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	457,732	456,394	1
Total Sales of Water	457,732	456,394	
Other Operating Revenues			
Forfeited Discounts (470)	3,802	3,326	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	9,384	11,453	5
Total Other Operating Revenues	13,186	14,779	
Total Operating Revenues	470,918	471,173	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	13,771	12,809	6
Pumping Expenses (620-625)	34,912	30,790	7
Water Treatment Expenses (630-635)	75,006	68,059	8
Transmission and Distribution Expenses (640-655)	34,719	51,445	9
Customer Accounts Expenses (901-906)	2,383	2,514	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	128,530	140,243	12
Total Operation and Maintenance Expenses	289,321	305,860	
Other Operating Expenses			
Depreciation Expense (403)	67,465	63,657	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	9,193	8,823	15
Total Other Operating Expenses	76,658	72,480	
Total Operating Expenses	365,979	378,340	
NET OPERATING INCOME	104,939	92,833	

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)	6	67	338	1
Commercial (460.2)	1	1	28	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	7	68	366	
Metered Sales to General Customers (461)				
Residential (461.1)	1,577	68,484	293,244	5
Commercial (461.2)	23	2,944	9,593	6
Industrial (461.3)				7
Public Authority (461.4)	6	563	2,203	8
Total Metered Sales to General Customers (461)	1,606	71,991	305,040	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1,606		152,326	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	3,219	72,059	457,732	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	152,326	3
NONE		4
Total Public Fire Protection Service (463)	152,326	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,802	6
Other (specify):		
Total Forfeited Discounts (470)	3,802	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECTION FEES, NSF CHARGES	2,051	9
PERMITS, PARTS AND LABOR, VACANT SERVICE CHARGES, ASSESSMENT LETTERS	4,160	10
Return on net investment in meters charged to sewer department	3,173	11
Other (specify):		
Total Other Water Revenues (474)	9,384	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	13,481	11,326	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	290	308	3
Maintenance of Water Source Plant (605)	0	1,175	4
Total Source of Supply Expenses	13,771	12,809	
PUMPING EXPENSES			
Operation Labor (620)	0	162	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	30,063	28,282	7
Operation Supplies and Expenses (623)	3,385	141	8
Maintenance of Pumping Plant (625)	1,464	2,205	9
Total Pumping Expenses	34,912	30,790	
WATER TREATMENT EXPENSES			
Operation Labor (630)	28,351	24,042	10
Chemicals (631)	24,016	22,541	11
Operation Supplies and Expenses (632)	19,033	20,544	12
Maintenance of Water Treatment Plant (635)	3,606	932	13
Total Water Treatment Expenses	75,006	68,059	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	24,524	25,355	14
Operation Supplies and Expenses (641)	0	13	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	14,300	* 16
Maintenance of Mains (651)	390	1,359	17
Maintenance of Services (652)	4,340	2,245	18
Maintenance of Meters (653)	2,636	304	19
Maintenance of Hydrants (654)	2,829	2,869	20
Maintenance of Other Plant (655)	0	5,000	21
Total Transmission and Distribution Expenses	34,719	51,445	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,001	798	22
Accounting and Collecting Labor (902)	1,382	1,716	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0	0	26
Total Customer Accounts Expenses	2,383	2,514	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	26,712	27,482	28
Office Supplies and Expenses (921)	15,564	18,768	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	7,371	13,286	31 *
Property Insurance (924)	25,565	25,673	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	50,230	50,161	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	3	5	36
Transportation Expenses (933)	3,085	4,586	37
Maintenance of General Plant (935)	0	282	38
Total Administrative and General Expenses	128,530	140,243	
Total Operation and Maintenance Expenses	289,321	305,860	

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 25%, but not less \$5,000, please explain.

Maintenance of Distribution Reservoirs and Standpipes (650) The utility inspected its water tower and had some minor painting performed during the previous year.

Outside Services Employed (923) There was a decrease in general engineering costs during the current year.

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		8,790	8,448	3
PSC Remainder Assessment		403	375	4
Other (specify): NONE		0	0	5
Total tax expense		9,193	8,823	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	4,770	0	0	0	4,770	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	32,712	208,619	0	0	241,331	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	37,482	208,619	0	0	246,101	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	13,356	0	0	0	13,356	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	36,945	0	0	0	36,945	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	50,301	0	0	0	50,301	
WATER TREATMENT PLANT						
Land and Land Rights (330)	4,770	0	0	0	4,770	17
Structures and Improvements (331)	29,577	0	0	0	29,577	18
Sand or Other Media Filtration Equipment (332)	319,133	16,440	0	0	335,573	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	353,480	16,440	0	0	369,920	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	13,080	0	0	0	13,080	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	23,142	0	0	0	23,142	24
Transmission and Distribution Mains (343)	417,866	0	0	0	417,866	25
Services (345)	169,931	4,204	0	0	174,135	26
Meters (346)	32,400	0	0	0	32,400	27
Hydrants (348)	65,530	0	0	0	65,530	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	721,949	4,204	0	0	726,153	
GENERAL PLANT						
Land and Land Rights (389)	81,726	0	0	0	81,726	30
Structures and Improvements (390)	60,517	0	0	0	60,517	31
Office Furniture and Equipment (391)	4,234	0	0	0	4,234	32
Computer Equipment (391.1)	30,446	0	0	0	30,446	33
Transportation Equipment (392)	67,356	0	0	0	67,356	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	11,638	0	0	0	11,638	36
Laboratory Equipment (395)	13,025	0	0	0	13,025	37
Power Operated Equipment (396)	9,660	0	0	0	9,660	38
Communication Equipment (397)	708	0	0	0	708	39
SCADA Equipment (397.1)	239,459	0	0	0	239,459	40
Miscellaneous Equipment (398)	1,922	2,931	0	0	4,853	41
Total General Plant	520,691	2,931	0	0	523,622	
Total utility plant in service directly assignable	1,683,903	232,194	0	0	1,916,097	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	1,683,903	232,194	0	0	1,916,097	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Wells and Springs (314) The utility rehabilitated the well casing at well #2 for improved flow.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	602,341	0	0	0	602,341	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	602,341	0	0	0	602,341	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	245,922	0	0	0	245,922	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	356,941	0	0	0	356,941	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	602,863	0	0	0	602,863	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	426,114	0	0	0	426,114	24
Transmission and Distribution Mains (343)	7,431,526	0	0	0	7,431,526	25
Services (345)	1,116,480	0	0	0	1,116,480	26
Meters (346)	151,489	0	0	0	151,489	27
Hydrants (348)	1,210,428	0	0	0	1,210,428	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	10,336,037	0	0	0	10,336,037	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	774,475	0	0	0	774,475	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	774,475	0	0	0	774,475	
Total utility plant in service directly assignable	12,315,716	0	0	0	12,315,716	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	12,315,716	0	0	0	12,315,716	

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	0	0	11,902	11,902	1
February	0	0	9,188	9,188	2
March	0	0	9,920	9,920	3
April	0	0	8,340	8,340	4
May	0	0	9,301	9,301	5
June	0	0	9,659	9,659	6
July	0	0	7,747	7,747	7
August	0	0	8,339	8,339	8
September	0	0	7,755	7,755	9
October	0	0	6,584	6,584	10
November	0	0	5,666	5,666	11
December	0	0	6,236	6,236	12
Total annual pumpage	0	0	100,637	100,637	

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):	100,637	1
Less: Gallons (000's) used in the treatment process:	7,875	2
Subtotal: Gallons (000's) entering distribution system:	92,762	3
Less: Gallons (000's) sold:	72,059	4
Gallons (000's) entering distribution system but not sold:	20,703	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	14	7
Gallons (000's) used for fire protection:	120	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	20	10
Subtotal Estimated Usage:	154	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	100	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	20,449	17
Subtotal of Estimated Losses:	20,549	18
Percentage of water entering distribution system sold:	78%	19
Percentage of unaccounted for water:	20%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	444	22
Date of maximum: 01/23/2009		23
Cause of maximum: Broken water meters		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	96	25
Date of minimum: 12/07/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	427,900	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,750	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PELL LAKE DRIVE	1	1,270	13	400,000	Yes	1
PELL LAKE DRIVE	2	1,250	13	400,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	PELL LAKE DRIVE	PELL LAKE DRIVE	PELL LAKE DRIVE	2
Purpose	P	P	S	3
Destination	T	T	T	4
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	GENSET	5
Year Installed	1997	1997	1999	6
Type	SUBMERSIBLE	SUBMERSIBLE	OTHER	7
Actual Capacity (gpm)	400	400		8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	BYRON JACKSON	GENSET	9
Year Installed	1997	1997	1999	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	100	100	0	12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	122		6
Total capacity in gallons (actual)	300,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		11
Filters, type (gravity, pressure, other, none)	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5759		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	8	0	0	0	8	1
P	D	6.000	140,239	0	0	0	140,239	2
M	D	8.000	496	0	0	0	496	3
P	D	8.000	16,144	0	0	0	16,144	4
M	D	10.000	261	0	0	0	261	5
P	D	10.000	41,634	0	0	0	41,634	6
Total Within Municipality			198,782	0	0	0	198,782	
Total Utility			198,782	0	0	0	198,782	

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	1,507	0	0	0	1,507	43	1
M	1.000	84	1	0	0	85	0	2
M	1.500	1	0	0	0	1	0	3
M	2.000	5	0	0	0	5	0	4
M	4.000	1	1	0	0	2	0	5
Total Utility		1,598	2	0	0	1,600	43	

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.

Water services were charged per PSC authorized rates.

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)		
0.750	1,591	0	0	0	1,591	100	*	1
1.000	16	0	0	0	16	0	*	2
1.500	2	0	0	0	2	0	*	3
2.000	2	0	0	0	2	0	*	4
3.000	2	0	0	0	2	0	*	5
Total:	1,613	0	0	0	1,613	100		

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)		
0.750	1,555	15	0	0	3	18	1,591	*	1
1.000	5	6	0	3	0	2	16	*	2
1.500	0	2	0	0	0	0	2	*	3
2.000	0	0	0	1	0	1	2	*	4
3.000	0	0	0	2	0	0	2	*	5
Total:	1,560	23	0	6	3	21	1,613		

METERS

Meters (Page W-21)

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

The utility on average tests approximately 120 meters per year.

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

Yes, station meters are tested every two years.

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	0	0	0	1
Within Municipality	494	0	0	(9)	485	2
Total Fire Hydrants	494	0	0	(9)	485	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	485	*
Number of distribution system valves end of year:	402	
Number of distribution valves operated during year:	4	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Hydrants operated - Hydrants are operated at least once every two years. All hydrants were operated in 2009.

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

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 25%, but not less \$5,000, please explain.

Maintenance of Distribution Reservoirs and Standpipes (650) The utility inspected its water tower and had some minor painting performed during the previous year.

Outside Services Employed (923) There was a decrease in general engineering costs during the current year.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Wells and Springs (314) The utility rehabilitated the well casing at well #2 for improved flow.

Water Services (Page W-20)

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

Water services were charged per PSC authorized rates.

Meters (Page W-21)

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

The utility on average tests approximately 120 meters per year.

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

Yes, station nmeters are tested every two years.

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Hydrants operated - Hydrants are operated at least once every two years. All hydrants were operated in 2009.