



3013 (02-05-09)

ANNUAL REPORT

OF

Name: SPARTA MUNICIPAL WATER DEPARTMENT

Principal Office: 203 WEST OAK STREET
SPARTA, WI 54656

For the Year Ended: DECEMBER 31, 2009

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I GAIL L CLARK of
(Person responsible for accounts)

SPARTA MUNICIPAL WATER DEPARTMENT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/06/2010
(Date)

SPARTA PUBLIC WORKS ACCOUNTING CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPARTA MUNICIPAL WATER DEPARTMENT**Utility Address:** 203 WEST OAK STREET
SPARTA, WI 54656**When was utility organized?** 1/1/1895**Report any change in name:****Effective Date:****Utility Web Site:** acctng@ci.sparta.wi.us

Utility employee in charge of correspondence concerning this report:

Name: MRS GAIL L CLARK**Title:** ACCOUNTING CLERK**Office Address:**203 WEST OAK STREET
P.O. BOX 0
SPARTA, WI 54656**Telephone:** (608) 269 - 4340 EXT 227**Fax Number:** (608) 269 - 5046**Email Address:** acctng@ci.sparta.wi.us

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

Name: NORMAN STANEK**Title:** CHAIRPERSON**Office Address:**710 JOHN ST
SPARTA, WI 54656**Telephone:** (608) 269 - 8527**Fax Number:****Email Address:** None available

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: WILLIAM SHERRY**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ENGELSON & ASSOCIATES LTD3317 MORMON COULEE RD
P.O. BOX 785
LACROSSE, WI 54601**Telephone:** (800) 500 - 8115**Fax Number:** (608) 788 - 3162**Email Address:** None available**Date of most recent audit report:** 3/19/2010**Period covered by most recent audit:** JANUARY THROUGH DECEMBER 2009

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JORDAN SKIFF

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

203 WEST OAK STREET
SPARTA, WI 54656

Telephone: (608) 269 - 4340 EXT 228

Fax Number: (608) 269 - 5046

Email Address: dpw@ci.sparta.wi.us

Name of utility commission/committee: SPARTA MUNICIPAL WATER COMMITTEE

Names of members of utility commission/committee:

- MR MARK JACOBS, ALDERMAN
- MR DICK LAXTON, , CITIZEN MEMBER
- MR ED LUKASEK, ALDERMAN
- MR KEVIN RILEY, ALDERMAN
- MR JOHN RYDER, CITIZEN MEMBER
- MR NORMAN STANEK, , CHAIRPERSON
- MR LARRY TICHENOR, , CITIZEN MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address: none

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)	1,931,155	1,410,311	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	563,177	782,971	2
Depreciation Expense (403)	400,059	356,121	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	329,325	279,313	5
Total Operating Expenses	1,292,561	1,418,405	
Net Operating Income	638,594	(8,094)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	638,594	(8,094)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,892	35,192	10
Miscellaneous Nonoperating Income (421)	576	1,070,327	11
Total Other Income	17,468	1,105,519	
Total Income	656,062	1,097,425	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,499)	(8,499)	12
Other Income Deductions (426)	74,004	50,225	13
Total Miscellaneous Income Deductions	65,505	41,726	
Income Before Interest Charges	590,557	1,055,699	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	92,764	208,495	14
Amortization of Debt Discount and Expense (428)	11,335	23,777	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	57,296	18,600	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	161,395	250,872	
Net Income	429,162	804,827	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,289,340	6,712,072	20
Balance Transferred from Income (433)	429,162	804,827	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,217	227,559	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)	7,717,285	7,289,340	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,931,155	0	1,931,155	1
Total (Acct. 400):	1,931,155	0	1,931,155	
Operation and Maintenance Expense (401-402):				
Derived	563,177	0	563,177	2
Total (Acct. 401-402):	563,177	0	563,177	
Depreciation Expense (403):				
Derived	400,059	0	400,059	3
Total (Acct. 403):	400,059	0	400,059	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	329,325	0	329,325	5
Total (Acct. 408):	329,325	0	329,325	
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:	638,594	0	638,594	
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):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
LOCAL BANKS	16,892	0	16,892	11
Total (Acct. 419):	16,892	0	16,892	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
MISC INCOME RECEIVED	576	0	576	13
Total (Acct. 421):	576	0	576	
TOTAL OTHER INCOME:	17,468	0	17,468	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(8,499)	0	(8,499)	14
NONE			0	15
Total (Acct. 425):	(8,499)	0	(8,499)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	74,004	74,004	16
NONE	0	0	0	17
Total (Acct. 426):	0	74,004	74,004	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,499)	74,004	65,505	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	92,764	0	92,764	18
Total (Acct. 427):	92,764	0	92,764	
Amortization of Debt Discount and Expense (428):				
DISCOUNT ON BONDS	11,335		11,335	19
Total (Acct. 428):	11,335	0	11,335	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	57,296	0	57,296	21
Total (Acct. 430):	57,296	0	57,296	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	161,395	0	161,395	
NET INCOME:	503,166	(74,004)	429,162	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,555,622	4,733,718	7,289,340	24
Total (Acct. 216):	2,555,622	4,733,718	7,289,340	
Balance Transferred from Income (433):				
Derived	503,166	(74,004)	429,162	25
Total (Acct. 433):	503,166	(74,004)	429,162	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
2008 AUDIT ADJUSTMENT-AMORT DUE TO REFINANCING 99 BONI	1,217	0	1,217	27
Total (Acct. 435)--Debit:	1,217	0	1,217	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,057,571	4,659,714	7,717,285	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

\$1897 = 2008 audit adjustment after PSC report was submitted for amortization of refinancing 99 bond.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,931,155	0	0	0	1,931,155	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	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	1,931,155	0	0	0	1,931,155	

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	328,249	0	328,249	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	5,688	0	5,688	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	333,937	0	333,937	

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	5.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	18,637,492	18,459,588	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,036,188	3,715,236	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	14,601,304	14,744,352	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	34,992	34,992	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	34,992	34,992	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	893,910	728,912	12
Special Deposits (134)	0	0	13
Working Funds (135)	0	0	14
Temporary Cash Investments (136)	60,916	58,198	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	475,204	368,450	17
Other Accounts Receivable (143)	435	264,439	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	7,985	43,221	20
Plant Materials and Operating Supplies (154)	38,144	37,929	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	6,622	0	25
Interest and Dividends Receivable (171)	0	0	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
Total Current and Accrued Assets	1,483,216	1,501,149	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	58,121	70,517	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	58,121	70,517	
Total Assets and Other Debits	16,142,641	16,316,018	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,865,257	2,865,257	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	7,717,285	7,289,340	37
Total Proprietary Capital	10,582,542	10,154,597	
LONG-TERM DEBT			
Bonds (221)	1,715,000	1,945,000	38
Advances from Municipality (223)	834,295	1,354,170	39
Other Long-Term Debt (224)	2,712,756	2,380,000	40
Total Long-Term Debt	5,262,051	5,679,170	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	44,509	117,158	42
Payables to Municipality (233)	25,636	89,901	43
Customer Deposits (235)	0	0	44
Taxes Accrued (236)	3,530	31,234	45
Interest Accrued (237)	29,643	74,856	46
Tax Collections Payable (241)	0	0	47
Miscellaneous Current and Accrued Liabilities (242)	36,111	41,609	48
Total Current and Accrued Liabilities	139,429	354,758	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	39,621	0	49
Customer Advances for Construction (252)	0	0	50
Other Deferred Credits (253)	118,998	127,497	51
Total Deferred Credits	158,619	127,497	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	0	0	54
Miscellaneous Operating Reserves (265)	0	0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	16,142,641	16,316,022	

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	18,459,588	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)	15,242,123	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,385,364	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)	10,005				8
Total Utility Plant	18,637,492	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)	3,611,948	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	424,240	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	4,036,188	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	14,601,304	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)	3,365,000				3,365,000	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	400,059				400,059	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	36,532				36,532	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	436,591	0	0	0	436,591	16
Debits during year						17
Book cost of plant retired	229,729				229,729	18
Cost of removal	0				0	19
Other debits (specify):						20
Well #8 value after depreciation	(40,086)				(40,086)	21
					0	22
					0	23
					0	24
Total debits	189,643	0	0	0	189,643	25
Balance end of year (111.1)	3,611,948	0	0	0	3,611,948	26
Footnotes						27

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct

General footnotes

Other Debits = represents value of Well #8 at time of sale - was not fully depreciated

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)	350,236				350,236	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	74,004				74,004	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
					0	15
Total credits	74,004	0	0	0	74,004	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0	0			0	22
	0				0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	424,240	0	0	0	424,240	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	34,992			34,992	1
NONE	0			0	2
Total Nonutility Property (121)	34,992	0	0	34,992	
Less accum. prov. depr. & amort. (122)	34,992			34,992	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	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)	38,144	37,929	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	38,144	37,929	

**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)				
1999 MORTGAGE REVENUE DEBT	0	0	0	1
2004 GO BOND	800	67	4,800	2
2005 REVENUE DEBT	4,102	342	28,714	3
2008 REVENUE BOND	7,494	625	24,607	4
Total			58,121	
Unamortized premium on debt (251)				
1999 REVENUE BOND REFINANCED	3,962	330	39,621	5
Total			39,621	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,865,257	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>2,865,257</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)	
MORTGAGE REVENUE BONDS #4	09/01/2005	11/01/2016	3.99%	1,715,000	1
Total Bonds (Account 221):				<u>1,715,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
ADVANCE FROM MUNICIPALITY	07/29/2008	12/31/2010	0.00%	609,420	1
2004 GO BOND	05/17/2004	11/01/2015	3.99%	198,000	2
ADVANCE FROM SANITATION DEPT	01/01/2003	12/01/2010	0.00%	26,875	3
Total for Account 223				834,295	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	11/30/2007	03/15/2027	5.49%	0	4
STATE TRUST FUND LOAN	03/13/2008	03/15/2027	5.49%	0	5
STATE TRUST FUND LOAN	04/30/2008	03/15/2027	5.49%	0	6
09 TRUST FUND LOAN	06/22/2009	03/15/2019	4.50%	295,000	7
09 WISCONSIN SAFE DRINKING LOAN	03/11/2009	05/01/2028	1.60%	1,202,756	8
2008 GO REFINANCING BOND	09/15/2008	11/01/2016	3.86%	1,215,000	9
Total for Account 224				2,712,756	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	10
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	31,234	1
Accruals:		
Charged water department expense	249,019	2
Charged electric department expense	0	3
Charged sewer department expense	19,544	4
Other (explain):		
NONE		5
Total Accruals and other credits	268,563	
Taxes paid during year:		
County, state and local taxes	278,879	6
Social Security taxes	16,333	7
PSC Remainder Assessment	1,055	8
Other (explain):		
NONE		9
Total payments and other debits	296,267	
Balance end of year	3,530	

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)					
2005 REVENUE BONDS	12,519	73,688	75,125	11,082	1
1999 MORTGAGE REVENUE BOND	(1)			(1)	2
Subtotal	12,518	73,688	75,125	11,081	
Advances from Municipality (223)					
2008 GO BOND	10,149	49,332	52,222	7,259	3
2004 GO BOND	1,347	7,964	8,061	1,250	4
Subtotal	11,496	57,296	60,283	8,509	
Other Long-Term Debt (224)					
09 CLEAN WATER LOAN		6,772	0	6,772	5
09 TRUST FUND LOAN		3,281	0	3,281	6
08 STATE TRUST LOAN	50,842	9,023	59,865	0	7
Subtotal	50,842	19,076	59,865	10,053	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	74,856	150,060	195,273	29,643	

INTEREST ACCRUED (ACCT. 237)

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

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

State Trust Fund - was refinanced - Now 09 Trust Fund

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	475,204	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	475,204	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
MISC BILLING	435	14
Total (Acct. 143):	435	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	3,717	15
DUE FROM SEWER	4,268	16
Total (Acct. 145):	7,985	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE PREMIUMS	6,622	17
Total (Acct. 165):	6,622	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
INSURANCE, TAXES & MISC DUE TO MUNICIPALITY	25,636	23
Total (Acct. 233):	25,636	
Other Deferred Credits (253):		
Regulatory Liability	118,998	24
NONE	0	25
Total (Acct. 253):	118,998	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

2009 Insurance coverage = \$20,124.82
Additional taxes due at year end = \$3,530.41
Misc due to City at year end = \$1,980.62

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)	15,156,455	0	0	0	15,156,455	1
Materials and Supplies	38,036	0	0	0	38,036	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,488,474	0	0	0	3,488,474	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	123,247	0	0	0	123,247	6
NONE	0	0	0	0	0	7
Average Net Rate Base	11,582,770	0	0	0	11,582,770	
Net Operating Income	638,594	0	0	0	638,594	8
Net Operating Income as a percent of						
Average Net Rate Base	5.51%	N/A	N/A	N/A	5.51%	

**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	127,497	0	0	0	127,497	1
Add credits during year:						
NONE		0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,499	0	0	0	8,499	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	118,998	0	0	0	118,998	

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.

Estimate increase in revenues due to 2008 Rate increase \$344,000.

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,847,011	1,347,432	1
Total Sales of Water	1,847,011	1,347,432	
Other Operating Revenues			
Forfeited Discounts (470)	5,460	5,178	2
Rents from Water Property (472)	14,400	14,400	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	64,284	43,301	5
Total Other Operating Revenues	84,144	62,879	
Total Operating Revenues	1,931,155	1,410,311	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	225,936	359,248	7
Water Treatment Expenses (640-652)	66,548	156,273	8
Transmission and Distribution Expenses (660-678)	51,341	49,329	9
Customer Accounts Expenses (901-906)	15,686	15,594	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	203,666	202,527	12
Total Operation and Maintenance Expenses	563,177	782,971	
Other Operating Expenses			
Depreciation Expense (403)	400,059	356,121	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	329,325	279,313	15
Total Other Operating Expenses	729,384	635,434	
Total Operating Expenses	1,292,561	1,418,405	
NET OPERATING INCOME	638,594	(8,094)	

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)	0	0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	3,345	162,403	795,771	5
Commercial (461.2)	382	63,610	229,152	6
Industrial (461.3)	39	108,386	256,300	7
Public Authority (461.4)	55	27,235	58,339	8
Total Metered Sales to General Customers (461)	3,821	361,634	1,339,562	
Private Fire Protection Service (462)	44		27,007	9
Public Fire Protection Service (463)	521		480,442	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	4,386	361,634	1,847,011	

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	NONE	0	0	* 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)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	480,442	3
NONE	0	4
Total Public Fire Protection Service (463)	480,442	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	5,460	6
Other (specify):		
Total Forfeited Discounts (470)	5,460	
Rents from Water Property (472):		
U.S. CELLULAR TOWER RENTAL	14,400	7
Total Rents from Water Property (472)	14,400	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISC BILLED FOR METER SETS, SERVICE TURN ONS, FROZEN METER REPAIRS, FINAL READS	27,720	9
Return on net investment in meters charged to sewer department	36,564	10
Other (specify):		
Total Other Water Revenues (474)	64,284	

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.

\$36,564 - part of the Joint Meter Expense billed to Sanitation based on average meter investment, depreciation and authorized rate of return.

\$27,720 - this covers misc billed for meter sets, service turn ons, special read charge, NSF charges, and frozen meter repairs.

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)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	95,860	94,736	16
Pumping Labor and Expenses (624)	76,905	82,304	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	9,110	10,798	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	4,627	4,629	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	39,434	166,781	24
Total Pumping Expenses	225,936	359,248	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	34,932	39,994	26
Operation Labor and Expenses (642)	18,573	19,728	27
Miscellaneous Expenses (643)	9,539	11,625	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	729	702	31
Maintenance of Water Treatment Equipment (652)	2,775	84,224	32
Total Water Treatment Expenses	66,548	156,273	

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)	0	0	33
Storage Facilities Expenses (661)	0	8,117	34
Transmission and Distribution Lines Expenses (662)	19,172	10,842	35
Meter Expenses (663)	65	381	36
Customer Installations Expenses (664)	226	72	37
Miscellaneous Expenses (665)	3,420	2,594	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	4	140	41
Maintenance of Distribution Reservoirs and Standpipes (672)	1,836	1,284	42
Maintenance of Transmission and Distribution Mains (673)	3,830	4,837	43
Maintenance of Services (675)	9,242	6,236	44
Maintenance of Meters (676)	11,666	9,718	45
Maintenance of Hydrants (677)	1,861	5,108	46
Maintenance of Miscellaneous Plant (678)	19	0	47
Total Transmission and Distribution Expenses	51,341	49,329	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	2,082	6,759	49
Customer Records and Collection Expenses (903)	9,430	5,834	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	4,174	3,001	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	15,686	15,594	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	66,731	44,791	55
Office Supplies and Expenses (921)	5,032	5,929	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	6,800	25,923	58
Property Insurance (924)	20,125	25,473	59
Injuries and Damages (925)	0	0	60
Employee Pensions and Benefits (926)	86,537	74,658	61
Regulatory Commission Expenses (928)	0	4,480	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	3,196	2,436	64
Rents (931)	1,800	1,650	65
Maintenance of General Plant (932)	13,445	17,187	66
Total Administrative and General Expenses	203,666	202,527	
Total Operation and Maintenance Expenses	563,177	782,971	

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.

(633) - 2009 is greatly less than 2008 due to Well rehabs in 2008 included Well 6 (\$16,527), Well 9 (\$40,858), Well 4 Repair (\$3,590) & Repainting tower (\$56,450).

(652) - 2008 refurb #9 treatment equipment - 2009 didn't have this.

(920) - 2009 wage increases, plus more of Public Works Directors salary is paid by the Water Dept.

(923) - Lower 2009 - 2008 had more admin service fee due to the grant application process

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	JOINT METER EXPENSE AT 50% ASSESS. RATIO	331,481	282,413	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		19,544	19,022	2
Net property tax equivalent		311,937	263,391	
Social Security		16,333	14,615	3
PSC Remainder Assessment		1,055	1,307	4
Other (specify): NONE			0	5
Total tax expense		329,325	279,313	

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			Monroe				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.168130				3
County tax rate	mills		5.785750				4
Local tax rate	mills		7.684370				5
School tax rate	mills		9.283490				6
Voc. school tax rate	mills		1.970660				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.892400				10
Less: state credit	mills		1.555390				11
Net tax rate	mills		23.337010				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.684370				14
Combined School Tax Rate	mills		11.254150				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.938520				17
Total Tax Rate	mills		24.892400				18
Ratio of Local and School Tax to Total	dec.		0.760815				19
Total tax net of state credit	mills		23.337010				20
Net Local and School Tax Rate	mills		17.755155				21
Utility Plant, Jan. 1	\$	18,459,589	18,459,589				22
Materials & Supplies	\$	37,929	37,929				23
Subtotal	\$	18,497,518	18,497,518				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	18,497,518	18,497,518				26
Assessment Ratio	dec.		1.009300				27
Assessed Value	\$	18,669,545	18,669,545				28
Net Local & School Rate	mills		17.755155				29
Tax Equiv. Computed for Current Year	\$	331,481	331,481				30
Tax Equivalent per 1994 PSC Report	\$	122,103					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	331,481					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Is \$1 off due to rounding

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	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)	2,955	0	0	0	2,955	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)	623,595	0	98,308	0	525,287	8
Supply Mains (316)	40,919	0	0	(19,000)	21,919	9 *
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	667,469	0	98,308	(19,000)	550,161	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	1,816,032	0	65,254	0	1,750,778	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	781,306	93	0	0	781,399	14
Diesel Pumping Equipment (326)	12,064	0	0	0	12,064	15
Other Pumping Equipment (328)	3,764	0	0	0	3,764	16
Total Pumping Plant	2,613,166	93	65,254	0	2,548,005	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	1,243,267	1,929	0	0	1,245,196	18
Sand or Other Media Filtration Equipment (332)	770,796	684	0	0	771,480	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	49,702	62	0	0	49,764	21
Total Water Treatment Plant	2,063,765	2,675	0	0	2,066,440	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,584	0	0	0	1,584	22
Structures and Improvements (341)	79,681	0	0	0	79,681	23
Distribution Reservoirs and Standpipes (342)	1,234,902	0	0	0	1,234,902	24
Transmission and Distribution Mains (343)	4,911,533	227,468	47,627	0	5,091,374	25
Services (345)	840,859	44,111	8,434	0	876,536	26
Meters (346)	1,315,824	29,212	4,000	0	1,341,036	27
Hydrants (348)	764,052	50,163	6,106	0	808,109	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	2,700	0	0	2,700	29
Total Transmission and Distribution Plant	9,148,435	353,654	66,167	0	9,435,922	
GENERAL PLANT						
Land and Land Rights (389)	1,831	0	0	0	1,831	30
Structures and Improvements (390)	265,404	0	0	19,000	284,404	* 31
Office Furniture and Equipment (391)	3,551	0	0	0	3,551	32
Computer Equipment (391.1)	34,222	754	0	0	34,976	33
Transportation Equipment (392)	114,831	20,470	0	0	135,301	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	40,442	0	0	0	40,442	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	77,741	23,418	0	0	101,159	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	39,931	0	0	0	39,931	41
Total General Plant	577,953	44,642	0	19,000	641,595	
Total utility plant in service directly assignable	15,070,788	401,064	229,729	0	15,242,123	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	15,070,788	401,064	229,729	0	15,242,123	

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

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

If Adjustments for any account are nonzero, please explain.

316 - adjustment is to reclassify bldg to house vehicle - taking out of this account

390 - adding the reclassify to this account

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	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)	3,535	0	0	0	3,535	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)	65,200	0	0	0	65,200	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	68,735	0	0	0	68,735	
PUMPING PLANT						
Land and Land Rights (320)	5,897	0	0	0	5,897	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	34,719	0	0	0	34,719	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	40,616	0	0	0	40,616	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	717,526	0	0	0	717,526	18
Sand or Other Media Filtration Equipment (332)	254,606	0	0	0	254,606	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	23,146	0	0	0	23,146	21
Total Water Treatment Plant	995,278	0	0	0	995,278	
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)	397,313	0	0	0	397,313	24
Transmission and Distribution Mains (343)	1,446,670	0	0	0	1,446,670	25
Services (345)	244,978	0	0	0	244,978	26
Meters (346)	0	0	0	0	0	27
Hydrants (348)	191,774	0	0	0	191,774	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	0	0	0	29
Total Transmission and Distribution Plant	2,280,735	0	0	0	2,280,735	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	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	0	0	0	0	0	
Total utility plant in service directly assignable	3,385,364	0	0	0	3,385,364	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	3,385,364	0	0	0	3,385,364	

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%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	161,671	2.90%	20,956	4
Supply Mains (316)	13,098	1.80%	1,698	5
Other Water Source Plant (317)	0	0.00%	0	6
Total Source of Supply Plant	174,769		22,654	
PUMPING PLANT				
Structures and Improvements (321)	586,011	3.20%	76,033	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	117,891	4.40%	15,281	9
Diesel Pumping Equipment (326)	3,792	4.40%	492	10
Other Pumping Equipment (328)	662	4.40%	86	11
Total Pumping Plant	708,356		91,892	
WATER TREATMENT PLANT				
Structures and Improvements (331)	6,893	3.20%	894	12
Sand or Other Media Filtration Equipment (332)	114,099	5.00%	14,804	13
Membrane Filtration Equipment (333)	0	0.00%	0	14
Other Water Treatment Equipment (334)	0	6.67%	0	15
Total Water Treatment Plant	120,992		15,698	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	25,854	3.20%	3,353	16
Distribution Reservoirs and Standpipes (342)	198,899	1.90%	25,802	17
Transmission and Distribution Mains (343)	1,145,104	1.30%	148,594	18
Services (345)	218,923	2.90%	28,405	19
Meters (346)	413,898	5.50%	53,723	20
Hydrants (348)	193,528	2.20%	25,108	21
Other Transmission and Distribution Plant (349)	0	2.20%	0	22
Total Transmission and Distribution Plant	2,196,206		284,985	
GENERAL PLANT				
Structures and Improvements (390)	85,832	2.90%	11,136	23
Office Furniture and Equipment (391)	1,033	5.80%	131	24
Computer Equipment (391.1)	8,521	13.70%	1,105	25
Transportation Equipment (392)	21,246	13.30%	2,755	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	12,753	5.80%	1,655	28
Laboratory Equipment (395)	0	0.00%	0	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	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	98,308	0	0	40,085	124,404	4
316	0	0	0	0	14,796	5
317	0	0	0	0	0	6
	98,308	0	0	40,085	139,200	
321	65,254	0	0	0	596,790	7
323	0	0	0	0	0	8
325	0	0	0	0	133,172	9
326	0	0	0	0	4,284	10
328	0	0	0	0	748	11
	65,254	0	0	0	734,994	
331	0	0	0	0	7,787	12
332	0	0	0	0	128,903	13
333	0	0	0	0	0	14
334	0	0	0	0	0	15
	0	0	0	0	136,690	
341	0	0	0	0	29,207	16
342	0	0	0	0	224,701	17
343	47,627	0	0	0	1,246,071	18
345	8,434	0	0	0	238,894	19
346	4,000	0	0	0	463,621	20
348	6,106	0	0	0	212,530	21
349	0	0	0	0	0	22
	66,167	0	0	0	2,415,024	
390	0	0	0	0	96,968	23
391	0	0	0	0	1,164	24
391.1	0	0	0	0	9,626	25
392	0	0	0	0	24,001	26
393	0	0	0	0	0	27
394	0	0	0	0	14,408	28
395	0	0	0	0	0	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)	25,163	7.50%	3,266	30
Communication Equipment (397)	0	0.00%	0	31
SCADA Equipment (397.1)	0	0.00%	0	32
Miscellaneous Equipment (398)	10,129	5.80%	1,314	33
Total General Plant	164,677		21,362	
Total accum. prov. directly assignable	3,365,000		436,591	
Common Utility Plant Allocated to Water Department	0	0.00%	0	34
Total accum. prov. for depreciation	3,365,000		436,591	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	0	0	0	0	28,429	30
397	0	0	0	0	0	31
397.1	0	0	0	0	0	32
398	0	0	0	0	11,443	33
	0	0	0	0	186,039	
	229,729	0	0	40,085	3,611,947	
		0	0	0	0	34
	229,729	0	0	40,085	3,611,947	

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.

3140 - adjustment = value of Well #8 at time of sale to the golf course.

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%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	0	0.00%	0	4
Supply Mains (316)	0	0.00%	0	5
Other Water Source Plant (317)	0	0.00%	0	6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%	0	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	9,598	4.40%	2,028	9
Diesel Pumping Equipment (326)	0	0.00%	0	10
Other Pumping Equipment (328)	0	0.00%	0	11
Total Pumping Plant	9,598		2,028	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%	0	12
Sand or Other Media Filtration Equipment (332)	0	0.00%	0	13
Membrane Filtration Equipment (333)	0	0.00%	0	14
Other Water Treatment Equipment (334)	0	0.00%	0	15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%	0	16
Distribution Reservoirs and Standpipes (342)	0	0.00%	0	17
Transmission and Distribution Mains (343)	278,646	1.90%	58,878	18
Services (345)	29,000	1.90%	6,127	19
Meters (346)	0	0.00%	0	20
Hydrants (348)	32,992	2.20%	6,971	21
Other Transmission and Distribution Plant (349)	0	0.00%	0	22
Total Transmission and Distribution Plant	340,638		71,976	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%	0	23
Office Furniture and Equipment (391)	0	0.00%	0	24
Computer Equipment (391.1)	0	0.00%	0	25
Transportation Equipment (392)	0	0.00%	0	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	0	0.00%	0	28
Laboratory Equipment (395)	0	0.00%	0	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	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	0	0	4
316	0	0	0	0	0	5
317	0	0	0	0	0	6
	0	0	0	0	0	
321	0	0	0	0	0	7
323	0	0	0	0	0	8
325	0	0	0	0	11,626	9
326	0	0	0	0	0	10
328	0	0	0	0	0	11
	0	0	0	0	11,626	
331	0	0	0	0	0	12
332	0	0	0	0	0	13
333	0	0	0	0	0	14
334	0	0	0	0	0	15
	0	0	0	0	0	
341	0	0	0	0	0	16
342	0	0	0	0	0	17
343	0	0	0	0	337,524	18
345	0	0	0	0	35,127	19
346	0	0	0	0	0	20
348	0	0	0	0	39,963	21
349	0	0	0	0	0	22
	0	0	0	0	412,614	
390	0	0	0	0	0	23
391	0	0	0	0	0	24
391.1	0	0	0	0	0	25
392	0	0	0	0	0	26
393	0	0	0	0	0	27
394	0	0	0	0	0	28
395	0	0	0	0	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%	0	30
Communication Equipment (397)	0	0.00%	0	31
SCADA Equipment (397.1)	0	0.00%	0	32
Miscellaneous Equipment (398)	0	0.00%	0	33
Total General Plant	0		0	
Total accum. prov. directly assignable	350,236		74,004	
Common Utility Plant Allocated to Water Department	0	0.00%	0	34
Total accum. prov. for depreciation	350,236		74,004	

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	0	0	0	0	30
397	0	0	0	0	0	31
397.1	0	0	0	0	0	32
398	0	0	0	0	0	33
	0	0	0	0	0	
	0	0	0	0	424,240	
	0	0	0	0	0	34
	0	0	0	0	424,240	

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	31,935	31,935	1
February	0	0	28,839	28,839	2
March	0	0	32,028	32,028	3
April	0	0	32,056	32,056	4
May	0	0	35,733	35,733	5
June	0	0	36,119	36,119	6
July	0	0	42,944	42,944	7
August	0	0	36,343	36,343	8
September	0	0	35,395	35,395	9
October	0	0	31,339	31,339	10
November	0	0	24,259	24,259	11
December	0	0	30,207	30,207	12
Total annual pumpage	0	0	397,197	397,197	

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):	397,197	1
Less: Gallons (000's) used in the treatment process:	60	2
Subtotal: Gallons (000's) entering distribution system:	397,137	3
Less: Gallons (000's) sold:	361,634	4
Gallons (000's) entering distribution system but not sold:	35,503	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	18,245	7
Gallons (000's) used for fire protection:	93	8
Gallons (000's) used to prevent freezing of distribution system:	284	9
Gallons (000's) used for other system uses:	10	10
Subtotal Estimated Usage:	18,632	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,000	13
Gallons (000's) lost due to service leaks or breaks:	50	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	50	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	10	16
Gallons (000's) not accounted for:	15,761	17
Subtotal of Estimated Losses:	16,871	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	4%	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.)	1,812	22
Date of maximum: 06/01/2009		23
Cause of maximum: Weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	628	25
Date of minimum: 11/06/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	902,924	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:	1	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	9,254	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)	
1211 TOWER ROAD	7	260	16	936,000	Yes	1
1211 W MAIN STREET	6	216	16	734,000	Yes	2
1221 N CHESTER STREET	2	165	12	720,000	Yes	3
1221 N CHESTER STREET	4	185	16	568,000	Yes	4
1512 EAST MONTGOMERY STREET	8	75	24	1,152,000	Yes	5
920 STANDARD DRIVE	9	275	20	126,000	Yes	6
2050 RILEY RD	10	300	24	1,440,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				1
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
		0	0	0	

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	IDAHO #2	IDAHO RD - JOCKEY	IDAHO RD #1	1
Location	IDAHO RD	IDAHO RD	IDAHO RD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE	GROUNDFOSS	CRANE	5
Year Installed	2007	2007	2007	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	600	250	600	8
Pump Motor or Standby Engine Mfr	BALDOR	GROUNDFOSS	BALDOR	9 10
Year Installed	2007	2007	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	8	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	IDAHO RD #3	WELL #7	WELL #7	15
Location	IDAHO RD	1211 TOWER RD	1211 TOWER RD	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	CRANE	PACO	PACO	19
Year Installed	2007	2004	2000	20
Type	OTHER	OTHER	OTHER	21
Actual Capacity (gpm)	600	350	150	22
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	BALDOR	23 24
Year Installed	2007	2004	2000	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	40	25	15	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 10	WELL 10	WELL 10	1
Location	2050 RILEY RD	2050 RILEY RD	2050 RILEY RD	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS #2	GOULDS #2	5
Year Installed	2008	2008	2008	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	1,150	1,150	1,500	8
Pump Motor or Standby Engine Mfr	US	US	BALDOR	9 10
Year Installed	2008	2008	2008	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 10	WELL 10	WELL 10	15
Location	2050 RILEY RD	2050 RILEY RD	1211 TOWER	16
Purpose	P	B	B	17
Destination	T	D	D	18
Pump Manufacturer	GOULDS #1	GROUNDFOFOS	GOULDS #1	19
Year Installed	2008	2008	2008	20
Type	VERTICAL TURBINE	OTHER	OTHER	21
Actual Capacity (gpm)	1,000	1	1,500	22
Pump Motor or Standby Engine Mfr	US	GROUNDFOFOS	BALDOR	23 24
Year Installed	2008	2008	2008	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	60	8	75	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 4	WELL 6	1
Location	1221 N CHESTER	1221 N CHESTER	1211 W MAIN ST	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1995	2009	2008	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	450	510	8
Pump Motor or Standby Engine Mfr	GE	US	GE	9
Year Installed	1990	2009	1961	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 7	WELL 7 - #1	WELL 7 - #2	15
Location	1211 TOWER ROAD	1211 TOWER	1211 TOWER	16
Purpose	P	B	B	17
Destination	T	D	D	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	2004	1998	1998	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	650	580	580	22
Pump Motor or Standby Engine Mfr	GE	US	US	23
Year Installed	1998	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	15	15	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	WELL 9			1
Location	920 STANDARD DR			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	SIMMONS			5
Year Installed	2008			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	875			8
Pump Motor or Standby Engine Mfr	US			10
Year Installed	1991			11
Type	ELECTRIC			12
Horsepower	100			13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	A	B	C	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	3
Year constructed	1910	1961	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	110	6
Total capacity in gallons (actual)	435,000	600,000	600,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	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.)	4.6999	100.0000	100.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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	D		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2008		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons (actual)	600,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	100.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	560	0	0	0	560	1	
M	D	1.250	12	0	0	0	12	2	
M	D	1.500	177	0	0	0	177	3	
M	D	2.000	1,304	0	0	0	1,304	4	
M	D	4.000	27,557	0	428	0	27,129	5	
P	D	4.000	0	0	0	0	0	6	
M	D	6.000	80,510	0	627	0	79,883	7	
M	D	8.000	138,988	2,305	1,065	0	140,228	8	
M	D	10.000	25,611	2,556	2,519	0	25,648	9	
P	D	10.000	220	0	0	0	220	10	
M	D	12.000	48,343	0	0	0	48,343	11	
P	D	12.000	403	0	0	0	403	12	
Total Within Municipality			323,685	4,861	4,639	0	323,907		
Total Utility			323,685	4,861	4,639	0	323,907		

WATER MAINS

Water Mains (Page W-19)

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

Mains added: Spring Street reconstruction - 1893' 10" added, 325' 8" added, 18' - 4" added

Benton Street reconstruction - 735' 8" added, 1,289' 10" added, 410' 4" added

Grace Street reconstruction - 1,345' 8" added

These were funded with a State Trust Fund Loan

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	443	0	54	0	389	0	1
M	1.000	2,778	57	1	0	2,834	0	2
M	1.250	18	0	1	0	17	0	3
M	1.500	35	1	0	0	36	0	4
M	2.000	49	2	1	0	50	0	5
M	4.000	8	0	0	0	8	0	6
M	6.000	32	1	0	0	33	0	7
M	8.000	12	2	0	0	14	0	8
Total Utility		3,375	63	57	0	3,381	0	

WATER SERVICES

Water Services (Page W-20)

General footnotes

None

Explain all reported Adjustments.

None

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

(345) 6 new services were added to empty lots for future use during Spring St, Benton St & Grace St reconstruction projects. Financed with State Trust Fund Loan.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

None

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

none

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

Sparta Water Utility does not keep track of services not being used.

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	3,663	0	10		3,653	350	1
0.750	40	1	0		41	3	2
1.000	76	2	2		76	5	3
1.500	43	0	0		43	10	4
2.000	39	0	0		39	8	5
3.000	18	0	0		18	6	6
4.000	13	0	0		13	3	7
6.000	5	0	1		4	2	8
8.000	8	1	1		8	5	9
10.000	1	0	0		1	1	10
12.000	1	0	0		1	0	11
Total:	3,907	4	14	0	3,897	393	

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	3,341	235	10	19	0	48	3,653	1
0.750	3	29	4	2	0	3	41	2
1.000	1	57	7	7	0	4	76	3
1.500	0	33	4	4	0	2	43	4
2.000	0	17	12	7	0	3	39	5
3.000	0	7	1	6	0	4	18	6
4.000	0	4	0	3	0	6	13	7
6.000	0	0	1	1	0	2	4	8
8.000	0	0	0	5	0	3	8	9
10.000	0	0	0	1	0	0	1	10
12.000	0	0	0	0	0	1	1	11
Total:	3,345	382	39	55	0	76	3,897	

METERS

Meters (Page W-21)

General footnotes

None

Explain all reported adjustments.

None

If Tested During Year column total is zero, please explain.

Not zero

If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

Not zero

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

Not zero

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

1" or smaller meters are replaced every ten year.

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

None reported

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 - all station meters are tested yearly

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

All have been tested.

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	519	11	9	0	521	2
Total Fire Hydrants	519	11	9	0	521	
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:	514
Number of distribution system valves end of year:	623
Number of distribution valves operated during year:	265