



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: STOUGHTON WATER UTILITYPrincipal Office: 600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383For the Year Ended: DECEMBER 31, 2009**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

## GENERAL RULES FOR REPORTING

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



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** STOUGHTON WATER UTILITY

**Utility Address:** 600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383

**When was utility organized?** 9/15/1886

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.stoughtonutilities.com

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MS KIM JENNINGS, CPA

**Title:** FINANCE AND ADMINISTRATIVE MANAGER

**Office Address:**

600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383

**Telephone:** (608) 877 - 7415 EXT

**Fax Number:** (608) 873 - 4878

**Email Address:** kjennings@stoughtonutilities.com

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**Email Address:** kjennings@stoughtonutilities.com

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

**Name:** JIM GRIFFIN

**Title:** MAYOR

**Office Address:**

381 EAST MAIN STREET  
STOUGHTON, WI 53589

**Telephone:** (608) 873 - 6459

**Fax Number:**

**Email Address:** jgriffin@ci.stoughton.wi.us

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

YES

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

**Name:** MS JODI DOBSON

**Title:** MANAGER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE LLP

TEN TERRACE COURT  
MADISON, WI 53718

**Telephone:** (608) 249 - 6622

**Fax Number:**

**Email Address:** jodi.dobson@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 1/14/2010

**Period covered by most recent audit:** 2009

**Names and titles of utility management including manager or superintendent:**

**Name:** MR. ROBERT P. KARDASZ, P.E.

**Title:** UTILITIES DIRECTOR

**Office Address:**

600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383

**Telephone:** (608) 877 - 7423 EXT

**Fax Number:** (608) 873 - 4878

**Email Address:** rkardasz@stoughtonutilities.com

**Name of utility commission/committee:** Utilities Committee

**Names of members of utility commission/committee:**

- MR CARL CHENOWETH, ALDERPERSON
- MR DAVID ERDMAN, CITIZEN MEMBER
- MR JIM GRIFFIN, MAYOR-CHAIR
- MR JONATHAN HAJNY, CITIZEN MEMBER
- MR PAUL LAWRENCE, ALDERPERSON
- MR NORVEL MORGAN, CITIZEN MEMBER
- MS STEVE TONE, ALDERPERSON

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,320,413	1,289,936	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	713,760	737,856	2
Depreciation Expense (403)	232,637	216,203	3
Amortization Expense (404-407)	0	6,414	4
Taxes (408)	242,381	224,314	5
<b>Total Operating Expenses</b>	<b>1,188,778</b>	<b>1,184,787</b>	
<b>Net Operating Income</b>	<b>131,635</b>	<b>105,149</b>	
Income from Utility Plant Leased to Others (412-413)	(4,280)	(4,280)	6
<b>Utility Operating Income</b>	<b>127,355</b>	<b>100,869</b>	
<b>OTHER INCOME</b>			
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)	134,766	38,156	10
Miscellaneous Nonoperating Income (421)	3,421	148,584	11
<b>Total Other Income</b>	<b>138,187</b>	<b>186,740</b>	
<b>Total Income</b>	<b>265,542</b>	<b>287,609</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(34,228)	(34,228)	12
Other Income Deductions (426)	88,588	88,588	13
<b>Total Miscellaneous Income Deductions</b>	<b>54,360</b>	<b>54,360</b>	
<b>Income Before Interest Charges</b>	<b>211,182</b>	<b>233,249</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	95,733	128,124	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>95,733</b>	<b>128,124</b>	
<b>Net Income</b>	<b>115,449</b>	<b>105,125</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,229,348	9,159,020	20
Balance Transferred from Income (433)	115,449	105,125	21
Miscellaneous Credits to Surplus (434)	0	18,066	22
Miscellaneous Debits to Surplus--Debit (435)	43,853	43,853	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	5,256	9,010	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,295,688</b>	<b>9,229,348</b>	

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## INCOME STATEMENT

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**Income Statement (Page F-01)**

**General footnotes**

Account 421 - There were no developer contributions in 2009.

Account 419 - 2009 balance includes an adjustment to market value at 12/31/09.

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## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,320,413	0	1,320,413	1
<b>Total (Acct. 400):</b>	<b>1,320,413</b>	<b>0</b>	<b>1,320,413</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	713,760	0	713,760	2
<b>Total (Acct. 401-402):</b>	<b>713,760</b>	<b>0</b>	<b>713,760</b>	
<b>Depreciation Expense (403):</b>				
Derived	232,637	0	232,637	3
<b>Total (Acct. 403):</b>	<b>232,637</b>	<b>0</b>	<b>232,637</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	242,381	0	242,381	5
<b>Total (Acct. 408):</b>	<b>242,381</b>	<b>0</b>	<b>242,381</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
DEPR ON NON-UTILITY PROPERTY	4,280		4,280	7
<b>Total (Acct. 413):</b>	<b>4,280</b>	<b>0</b>	<b>4,280</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>127,355</b>	<b>0</b>	<b>127,355</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	134,766		134,766	11
<b>Total (Acct. 419):</b>	<b>134,766</b>	<b>0</b>	<b>134,766</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		3,421	3,421	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>3,421</b>	<b>3,421</b>	
<b>TOTAL OTHER INCOME:</b>	<b>134,766</b>	<b>3,421</b>	<b>138,187</b>	

## 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)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(34,228)	0	(34,228)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(34,228)</b>	<b>0</b>	<b>(34,228)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	88,588	88,588	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>88,588</b>	<b>88,588</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(34,228)</b>	<b>88,588</b>	<b>54,360</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	95,733	0	95,733	18
<b>Total (Acct. 427):</b>	<b>95,733</b>	<b>0</b>	<b>95,733</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>95,733</b>	<b>0</b>	<b>95,733</b>	
<b>NET INCOME:</b>	<b>200,616</b>	<b>(85,167)</b>	<b>115,449</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	4,969,646	4,259,702	9,229,348	24
<b>Total (Acct. 216):</b>	<b>4,969,646</b>	<b>4,259,702</b>	<b>9,229,348</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	200,616	(85,167)	115,449	25
<b>Total (Acct. 433):</b>	<b>200,616</b>	<b>(85,167)</b>	<b>115,449</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
AMORTIZATION OF LOSS ON EARLY RETIREMENT OF METERS	43,853		43,853	27
<b>Total (Acct. 435)--Debit:</b>	<b>43,853</b>	<b>0</b>	<b>43,853</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
TAX STABILIZATION PAYMENT	5,256		5,256	29
<b>Total (Acct. 439)--Debit:</b>	<b>5,256</b>	<b>0</b>	<b>5,256</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,121,153</b>	<b>4,174,535</b>	<b>9,295,688</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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**Details of Income Statement Accounts (Page F-02)**

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

Account 435 - Includes a \$43,853 adjustment to amortize a loss on retirement of meters. The PSC approved this amortization plan in 2008.

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**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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	1,320,413	0	0	0	1,320,413	1
Less: interdepartmental sales	270		0	0	270	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,320,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,320,143</b>	

## 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	283,709	787	284,496	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	7,290	20	7,310	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	807	(807)	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>291,806</b>	<b>0</b>	<b>291,806</b>	

### 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**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	15,149,234	14,320,158	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,169,918	3,824,457	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>10,979,316</b>	<b>10,495,701</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	107,000	107,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	46,402	42,122	6
<b>Net Nonutility Property</b>	<b>60,598</b>	<b>64,878</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	332,947	420,216	9
Depreciation Fund (126)	25,000	25,000	10
Other Special Funds (128)	446,731	446,234	11
<b>Total Other Property and Investments</b>	<b>865,276</b>	<b>956,328</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	(190,629)	(96,758)	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	764,990	1,069,265	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	165,728	151,714	17
Other Accounts Receivable (143)	3,328	66	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	1,127	2,693	20
Plant Materials and Operating Supplies (154)	33,175	28,647	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	7,295	24
Prepayments (165)	9,623	562	25
Interest and Dividends Receivable (171)	4,968	32,650	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>792,310</b>	<b>1,196,134</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	131,558	175,411	34
<b>Total Deferred Debits</b>	<b>131,558</b>	<b>175,411</b>	
<b>Total Assets and Other Debits</b>	<b>12,768,460</b>	<b>12,823,574</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	504,588	504,588	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	9,295,688	9,229,348	37
<b>Total Proprietary Capital</b>	<b>9,800,276</b>	<b>9,733,936</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,150,000	2,230,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>2,150,000</b>	<b>2,230,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	9,542	31,435	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	228,514	211,710	45
Interest Accrued (237)	15,794	16,508	46
Tax Collections Payable (241)		4,895	47
Miscellaneous Current and Accrued Liabilities (242)			48
<b>Total Current and Accrued Liabilities</b>	<b>253,850</b>	<b>264,548</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	564,334	595,090	51
<b>Total Deferred Credits</b>	<b>564,334</b>	<b>595,090</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,768,460</b>	<b>12,823,574</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	14,320,158	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,502,316	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,406,106	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)	240,812				8
<b>Total Utility Plant</b>	<b>15,149,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,902,806	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,267,112	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
<b>Total Accumulated Provision</b>	<b>4,169,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>10,979,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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## NET UTILITY PLANT

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### Net Utility Plant (Page F-08)

#### General footnotes

Construction Work in Progress includes amounts paid to CB&I for preliminary work on the East Elevated Tank. Construction authorization was given by the PSC in 2009.

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## 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)	
<b>Balance first of year (111.1)</b>	3,330,497				<b>3,330,497</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	232,637				<b>232,637</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	30,831				<b>30,831</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>263,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>263,468</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	6,595				<b>6,595</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
adjustment - rev.adj. from 2007	684,564				<b>684,564</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>691,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>691,159</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,902,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,902,806</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	493,960				<b>493,960</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	88,588				<b>88,588</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
adjustment - reverse adj.in 2007	684,564				<b>684,564</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>773,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>773,152</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>1,267,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,267,112</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Park shelter at well house	107,000			107,000	2
<b>Total Nonutility Property (121)</b>	<b>107,000</b>	<b>0</b>	<b>0</b>	<b>107,000</b>	
Less accum. prov. depr. & amort. (122)	42,122	4,280		46,402	3
<b>Net Nonutility Property</b>	<b>64,878</b>	<b>(4,280)</b>	<b>0</b>	<b>60,598</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	33,175	28,647	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		7,295	8
<b>Total Materials and Supplies</b>	<b>33,175</b>	<b>35,942</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**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	504,588	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>504,588</u></b>	

### 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)	
2003 MORTGAGE REVENUE BONDS	03/25/2003	05/01/2013	4.49%	300,000	1
2006 MORTGAGE REVENUE BONDS	11/15/2006	05/01/2023	3.99%	1,850,000	2
<b>Total Bonds (Account 221):</b>				<b><u>2,150,000</u></b>	

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## BONDS (ACCT. 221)

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### Bonds (Acct. 221) (Page F-17)

#### General footnotes

On January 27, 2010 the utility closed on financing for the East Elevated Tank. Of the \$1.26 million dollar project, half will be a grant through the American Recovery and Reinvestment Act.

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## 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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	211,710	1
<b>Accruals:</b>		
Charged water department expense	242,381	2
Charged electric department expense		3
Charged sewer department expense	4,648	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>247,029</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	211,710	6
Social Security taxes	18,430	7
PSC Remainder Assessment	1,083	8
<b>Other (explain):</b>		
Clearing	(998)	9
<b>Total payments and other debits</b>	<b>230,225</b>	
<b>Balance end of year</b>	<b>228,514</b>	

### 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)	
<b>Bonds (221)</b>					
2006 MORTGAGE REVENUE BONDS	13,646	81,055	81,222	13,479	1
2003 MORTGAGE REVENUE BONDS	2,862	14,678	15,225	2,315	2
1998 Mortgage Revenue Bonds	0			0	3
<b>Subtotal</b>	<b>16,508</b>	<b>95,733</b>	<b>96,447</b>	<b>15,794</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>16,508</b>	<b>95,733</b>	<b>96,447</b>	<b>15,794</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
REDEMPTION FUND	97,287	3
RESERVE FUND	235,660	4
<b>Total (Acct. 125):</b>	<b>332,947</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND	25,000	5
<b>Total (Acct. 126):</b>	<b>25,000</b>	
<b>Other Special Funds (128):</b>		
PLANT AND MAINTENANCE RESERVE	366,870	6
SICK LEAVE RESERVE	79,861	7
<b>Total (Acct. 128):</b>	<b>446,731</b>	
<b>Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	165,728	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>165,728</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
MISCELLANEOUS RECEIVABLES	3,328	16
<b>Total (Acct. 143):</b>	<b>3,328</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNI	1,127	17
<b>Total (Acct. 145):</b>	<b>1,127</b>	

## 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)	
<b>Prepayments (165):</b>		
PREPAYMENTS	9,623	18
<b>Total (Acct. 165):</b>	<b>9,623</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
LOSS ON EARLY RETIREMENT OF METERS (AMR)	131,558	23
<b>Total (Acct. 186):</b>	<b>131,558</b>	
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	479,196	25
COMPENSATED ABSENCES	85,138	26
<b>Total (Acct. 253):</b>	<b>564,334</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 186 - Balance is the unamortized portion of a loss on retirement of meters (AMR Project) completed in 2008.

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	9,203,692	0	0	0	<b>9,203,692</b>	1
Materials and Supplies	30,911	0	0	0	<b>30,911</b>	2
<b>Other (specify):</b>						
NONE					<b>0</b>	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,116,651	0	0	0	<b>3,116,651</b>	4
Customer Advances for Construction					<b>0</b>	5
Regulatory Liability	496,310	0	0	0	<b>496,310</b>	6
NONE					<b>0</b>	7
<b>Average Net Rate Base</b>	<b>5,621,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,621,642</b>	
Net Operating Income	131,635	0	0	0	<b>131,635</b>	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.34%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.34%</b>	

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## RETURN ON RATE BASE COMPUTATION

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### Return on Rate Base Computation (Page F-23)

#### General footnotes

The water utility implemented a rate increase on October 1, 2009. A second increase (Phase II) will be implemented upon completion of the water tower and final approval from the PSC.

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**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	513,424	0	0	0	513,424	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	34,228	0	0	0	34,228	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>479,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>479,196</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

Implemented a retail rate increase on October 1, 2009.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

Requested and obtained construction authorization for construction of the East Elevated Tank and associated water main.

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7. Any additional matters.

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## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,298,450	1,267,923	1
<b>Total Sales of Water</b>	<b>1,298,450</b>	<b>1,267,923</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	4,380	4,428	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	17,583	17,585	5
<b>Total Other Operating Revenues</b>	<b>21,963</b>	<b>22,013</b>	
<b>Total Operating Revenues</b>	<b>1,320,413</b>	<b>1,289,936</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	5,155	23,111	6
Pumping Expenses (620-633)	135,682	122,545	7
Water Treatment Expenses (640-652)	18,443	28,483	8
Transmission and Distribution Expenses (660-678)	181,271	178,242	9
Customer Accounts Expenses (901-906)	50,606	43,775	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	322,603	341,700	12
<b>Total Operation and Maintenance Expenses</b>	<b>713,760</b>	<b>737,856</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	232,637	216,203	13
Amortization Expense (404-407)		6,414	14
Taxes (408 )	242,381	224,314	15
<b>Total Other Operating Expenses</b>	<b>475,018</b>	<b>446,931</b>	
<b>Total Operating Expenses</b>	<b>1,188,778</b>	<b>1,184,787</b>	
<b>NET OPERATING INCOME</b>	<b>131,635</b>	<b>105,149</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	4,373	225,614	650,463	5
Commercial (461.2 )	405	80,243	152,417	6
Industrial (461.3 )	21	111,817	126,679	7
Public Authority (461.4 )	35	7,152	15,857	8
<b>Total Metered Sales to General Customers (461)</b>	<b>4,834</b>	<b>424,826</b>	<b>945,416</b>	
Private Fire Protection Service (462 )	45		19,394	9
Public Fire Protection Service (463 )	4,804		333,370	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )	2	41	270	13
<b>Total Sales of Water</b>	<b>9,685</b>	<b>424,867</b>	<b>1,298,450</b>	

### 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
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	333,370	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>333,370</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	4,380	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>4,380</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISC	1,050	9
Return on net investment in meters charged to sewer department	16,533	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>17,583</b>	

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## OTHER OPERATING REVENUES (WATER)

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

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

done

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## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	626	689	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)	4,529	22,422	* 10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
<b>Total Source of Supply Expenses</b>	<b>5,155</b>	<b>23,111</b>	
<b>PUMPING EXPENSES</b>			
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)	112,191	101,774	16
Pumping Labor and Expenses (624)	2,045	6,042	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	8,390	3,532	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	0	0	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	13,056	11,197	24
<b>Total Pumping Expenses</b>	<b>135,682</b>	<b>122,545</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	11,382	14,710	26
Operation Labor and Expenses (642)	1,835	8,381	27
Miscellaneous Expenses (643)	461	259	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	1,450	1,225	31
Maintenance of Water Treatment Equipment (652)	3,315	3,908	32
<b>Total Water Treatment Expenses</b>	<b>18,443</b>	<b>28,483</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	0	0	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	4,326	4,012	35
Meter Expenses (663)	6,140	18,656	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	25,678	20,491	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	8,354	32,309	* 42
Maintenance of Transmission and Distribution Mains (673)	81,829	62,739	* 43
Maintenance of Services (675)	29,152	29,368	44
Maintenance of Meters (676)	593	555	45
Maintenance of Hydrants (677)	21,441	4,784	46
Maintenance of Miscellaneous Plant (678)	3,758	5,328	47
<b>Total Transmission and Distribution Expenses</b>	<b>181,271</b>	<b>178,242</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	2,110	5,972	49
Customer Records and Collection Expenses (903)	48,496	37,600	* 50
Uncollectible Accounts (904)	0	203	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
<b>Total Customer Accounts Expenses</b>	<b>50,606</b>	<b>43,775</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	154,782	142,833	55
Office Supplies and Expenses (921)	7,251	13,112	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	29,389	17,286	* 58
Property Insurance (924)	6,992	7,306	59
Injuries and Damages (925)	10,316	10,135	60
Employee Pensions and Benefits (926)	97,372	141,189	* 61
Regulatory Commission Expenses (928)	8,631	270	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	1,864	0	<b>64</b>
Rents (931)	3,986	4,086	<b>65</b>
Maintenance of General Plant (932)	2,020	5,483	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>322,603</b>	<b>341,700</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>713,760</b>	<b>737,856</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 614 - Decreased because non-standard well pump maintenance was completed in 2008.

Account 923 - Increase due to a distribution study prepared by Strand & Associates.

Account 926 - Decreased because the 2008 balance included a high health claims balance due to the terminal illness of a water system employee.

Account 903 - Increased due to the addition of an Accounts Receivable Technician position.

Account 673 - Balance includes nearly \$20,000 of costs for valve box replacements.

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### 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		228,514	211,710	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,648	5,339	2
<b>Net property tax equivalent</b>		<b>223,866</b>	<b>206,371</b>	
Social Security		18,430	19,197	3
PSC Remainder Assessment		1,083	1,232	4
Other (specify): CLEARING ACCOUNT		(998)	(2,486)	5
<b>Total tax expense</b>		<b>242,381</b>	<b>224,314</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.173010				3
County tax rate	mills		2.593000				4
Local tax rate	mills		7.276170				5
School tax rate	mills		8.865700				6
Voc. school tax rate	mills		1.338630				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.246510</b>				<b>10</b>
Less: state credit	mills		1.441310				11
<b>Net tax rate</b>	mills		<b>18.805200</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.276170</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.204330</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.480500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.246510</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.863383</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.805200</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.236097</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,320,158</b>	14,320,158				22
Materials & Supplies	\$	<b>28,647</b>	28,647				23
<b>Subtotal</b>	\$	<b>14,348,805</b>	<b>14,348,805</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>14,348,805</b>	<b>14,348,805</b>				<b>26</b>
Assessment Ratio	dec.		0.980879				27
<b>Assessed Value</b>	\$	<b>14,074,441</b>	<b>14,074,441</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.236097</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>228,514</b>	<b>228,514</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	130,803					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>228,514</b>					<b>34</b>
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	11,635				11,635	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	552,160	11,834			563,994	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>563,795</b>	<b>11,834</b>	<b>0</b>	<b>0</b>	<b>575,629</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	576,342				576,342	12
Other Power Production Equipment (323)	222,172	23,864			246,036	13
Electric Pumping Equipment (325)	565,195				565,195	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	118,789				118,789	16
<b>Total Pumping Plant</b>	<b>1,482,498</b>	<b>23,864</b>	<b>0</b>	<b>0</b>	<b>1,506,362</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	13,671				13,671	18
Sand or Other Media Filtration Equipment (332)	77,092				77,092	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>90,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,763</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	13,206				13,206	22
Structures and Improvements (341)	1,611				1,611	23
Distribution Reservoirs and Standpipes (342)	579,803				579,803	24
Transmission and Distribution Mains (343)	3,632,269	255,780	4,252		3,883,797	25
Services (345)	822,745	47,070			869,815	26
Meters (346)	562,508	10,583			573,091	27
Hydrants (348)	467,230	36,074	2,343		500,961	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	973				973	29
<b>Total Transmission and Distribution Plant</b>	<b>6,080,345</b>	<b>349,507</b>	<b>6,595</b>	<b>0</b>	<b>6,423,257</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	219,506	185,784			405,290	31
Office Furniture and Equipment (391)	39,304	12,095			51,399	32
Computer Equipment (391.1)	63,426	11,894			75,320	33
Transportation Equipment (392)	34,212				34,212	34
Stores Equipment (393)	8,270				8,270	35
Tools, Shop and Garage Equipment (394)	35,109				35,109	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	102,034				102,034	38
Communication Equipment (397)	26,804	8,864			35,668	39
SCADA Equipment (397.1)	158,914				158,914	40
Miscellaneous Equipment (398)	89				89	41
<b>Total General Plant</b>	<b>687,668</b>	<b>218,637</b>	<b>0</b>	<b>0</b>	<b>906,305</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,905,069</b>	<b>603,842</b>	<b>6,595</b>	<b>0</b>	<b>9,502,316</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>8,905,069</b>	<b>603,842</b>	<b>6,595</b>	<b>0</b>	<b>9,502,316</b>	

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

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**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 \$100,000, please explain. If applicable, provide construction authorization.**

Account 390 - Amount is for the water utility portion of the remodel/expansion of the utilities administration building. Construction authorization was obtained in 2008.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	3,952,433				3,952,433	25
Services (345)	928,706	160			928,866	26
Meters (346)	0				0	27
Hydrants (348)	523,807				523,807	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>5,404,946</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>5,405,106</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	1,000				1,000	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,405,946</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>5,406,106</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,405,946</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>5,406,106</b>	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	237,545	2.90%	16,184	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>237,545</b>		<b>16,184</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	275,275	3.20%	18,443	7
Other Power Production Equipment (323)	155,870	4.40%	10,301	8
Electric Pumping Equipment (325)	394,375	4.40%	24,869	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	34,672	4.40%	5,227	11
<b>Total Pumping Plant</b>	<b>860,192</b>		<b>58,840</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	8,052	3.20%	437	12
Sand or Other Media Filtration Equipment (332)	68,581	3.30%	2,544	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>76,633</b>		<b>2,981</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	1,126	3.20%	52	16
Distribution Reservoirs and Standpipes (342)	245,012	1.90%	11,016	17
Transmission and Distribution Mains (343)	942,126	1.30%	48,854	* 18
Services (345)	386,695	2.90%	24,542	* 19
Meters (346)	34,679	5.50%	31,229	20
Hydrants (348)	156,510	2.20%	10,650	* 21
Other Transmission and Distribution Plant (349)	973	5.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,767,121</b>		<b>126,343</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	83,665	2.90%	9,060	23
Office Furniture and Equipment (391)	24,255	5.80%	2,630	24
Computer Equipment (391.1)	57,053	26.70%	18,267	25
Transportation Equipment (392)	32,421	3.98%	1,603	26
Stores Equipment (393)	385	5.80%	127	27
Tools, Shop and Garage Equipment (394)	32,403	5.80%	2,036	28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					253,729	4
316					0	5
317					0	6
	0	0	0	0	253,729	
321					293,718	7
323					166,171	8
325					419,244	9
326					0	10
328					39,899	11
	0	0	0	0	919,032	
331					8,489	12
332					71,125	13
333					0	14
334					0	15
	0	0	0	0	79,614	
341					1,178	16
342					256,028	17
343	4,252			(449,328)	537,400	* 18
345				(164,870)	246,367	* 19
346					65,908	20
348	2,343			(70,366)	94,451	* 21
349					973	22
	6,595	0	0	(684,564)	1,202,305	
390					92,725	23
391					26,885	24
391.1					75,320	25
392					34,024	26
393					512	27
394					34,439	28
395					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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	12,269	7.50%	7,653	30
Communication Equipment (397)	31,266	10.00%	3,124	31
SCADA Equipment (397.1)	115,195	9.20%	14,620	32
Miscellaneous Equipment (398)	94	5.80%	*	33
<b>Total General Plant</b>	<b>389,006</b>		<b>59,120</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,330,497</b>		<b>263,468</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
<b>Total accum. prov. for depreciation</b>	<b>3,330,497</b>		<b>263,468</b>	

**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					19,922	30
397					34,390	31
397.1					129,815	32
398					94 *	33
	0	0	0	0	448,126	
	6,595	0	0	(684,564)	2,902,806	
					0	34
	6,595	0	0	(684,564)	2,902,806	

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

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

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

Account 398 is overdepreciated. We are no longer depreciating this account.

**If Adjustments for any account are nonzero, please explain.**

Accounts 343, 348, 345 - An adjustment of equal amount was made in error in 2007. This relates to a CIAC adjustment and was found during the water rate review in 2009.

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**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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	289,423	1.30%	50,759	* 18
Services (345)	142,195	2.90%	26,305	* 19
Meters (346)	0	0.00%		20
Hydrants (348)	62,184	2.20%	11,419	* 21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>493,802</b>		<b>88,483</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	158	13.30%	105	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343				449,328	789,510	* 18
345				164,870	333,370	* 19
346					0	20
348				70,366	143,969	* 21
349					0	22
	0	0	0	684,564	1,266,849	
390					0	23
391					0	24
391.1					0	25
392					263	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>GENERAL PLANT</b>			
Power Operated Equipment (396)	0	0.00%	<b>30</b>
Communication Equipment (397)	0	0.00%	<b>31</b>
SCADA Equipment (397.1)	0	0.00%	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%	<b>33</b>
<b>Total General Plant</b>	<b>158</b>		<b>105</b>
<b>Total accum. prov. directly assignable</b>	<b>493,960</b>		<b>88,588</b>
Common Utility Plant Allocated to Water Department	0	0.00%	<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>493,960</b>		<b>88,588</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	263	
	0	0	0	684,564	1,267,112	
					0	34
	0	0	0	684,564	1,267,112	

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

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

**If Adjustments for any account are nonzero, please explain.**

Accounts 343, 348, 345 - An adjustment of equal amount was made in error in 2007. This relates to a CIAC adjustment and was found during the water rate review in 2009.

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

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## 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			38,020	<b>38,020</b>	1
February			35,089	<b>35,089</b>	2
March			38,686	<b>38,686</b>	3
April			36,844	<b>36,844</b>	4
May			37,591	<b>37,591</b>	5
June			39,112	<b>39,112</b>	6
July			39,259	<b>39,259</b>	7
August			37,175	<b>37,175</b>	8
September			39,017	<b>39,017</b>	9
October			38,448	<b>38,448</b>	10
November			36,098	<b>36,098</b>	11
December			37,796	<b>37,796</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>453,135</b>	<b>453,135</b>	

## 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):	453,135	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>453,135</b>	3
Less: Gallons (000's) sold:	424,867	4
Gallons (000's) entering distribution system but not sold:	<b>28,268</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	5,192	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:	100	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>5,292</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,200	13
Gallons (000's) lost due to service leaks or breaks:	406	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:	292	16
Gallons (000's) not accounted for:	<b>21,078</b>	17
Subtotal of Estimated Losses:	<b>22,976</b>	18
Percentage of water entering distribution system sold:	<b>94%</b>	19
Percentage of unaccounted for water:	<b>5%</b>	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.)	1,558	22
Date of maximum: 12/16/2009		23
Cause of maximum: Water main break on 12/16/09		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	855	25
Date of minimum: 12/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	915,412	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:	7	32
Number of service breaks repaired this year:	9	33
Population served (estimate the number of individuals served):		34
Inside municipality?	12,800	35
Outside municipality?		36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL - E. ACADEMY	6	1,132	18	1,498,000	Yes	<b>1</b>
WELL - ROBY	7	1,040	17	1,440,000	Yes	<b>2</b>
WELL - VAN BUREN/ROBY	4	969	15	1,880,000	Yes	<b>3</b>
WELL - W. SOUTH/KING	5	1,112	19	1,462,000	Yes	<b>4</b>

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## 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	RETIRED - STAND BY 1 WELL 6	STAND BY 2 WELL 5	STAND BY WELL 7	1
Location	E. ACADEMY PUMPHOUSE	W SOUTH & KING PUMPHOUSE	ROBY ROAD	2
Purpose	S	S	S	3
Destination		R	D	4
Pump Manufacturer	WAUKESHA	CUMMINS	CUMMINS	5
Year Installed	1986	1989	1998	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	1,000	2,000	1,000	8
Pump Motor or Standby Engine Mfr	WAUKESHA	CUMMINS	CUMMINS	9
Year Installed	1986	1989	1998	10
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	11
Horsepower	0	0	240	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5	WELL 6	15
Location	VAN BUREN/ROBY	W. SOUTH/KING	E. ACADEMY	16
Purpose	P	P	P	17
Destination	D	R	D	18
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	AURORA	19
Year Installed	1963	1977	1986	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,200	1,015	1,040	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	A C	U.S.	23
Year Installed	1963	1977	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	125	125	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 7			1
Location	2001 ROBY RD			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	1998			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1998			11
Type	ELECTRIC			12
Horsepower	125			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	2	ET 2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1989	1977		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	111		6
Total capacity in gallons (actual)	400,000	300,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4400	1.9800		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	62,159		740		61,419	1
M	D	6.000	53,880	100	385		53,595	* 2
M	D	8.000	115,618	1,005	770		115,853	* 3
M	D	10.000	84,712	1,125			85,837	* 4
M	S	10.000	230				230	5
M	D	12.000	6,250				6,250	6
<b>Total Within Municipality</b>			<b>322,849</b>	<b>2,230</b>	<b>1,895</b>	<b>0</b>	<b>323,184</b>	
<b>Total Utility</b>			<b>322,849</b>	<b>2,230</b>	<b>1,895</b>	<b>0</b>	<b>323,184</b>	

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## WATER MAINS

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**Water Mains (Page W-19)**

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

Water main additions were financed by the utility.

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## WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	402		28		374	*	1
M	0.625	765				765		2
M	0.750	248				248		3
M	1.000	3,197	28			3,225		4
P	1.000	1				1		5
M	1.250	26				26		6
M	1.500	108				108		7
M	2.000	98	1	1		98	*	8
M	2.500	1				1		9
M	4.000	16				16		10
M	6.000	12				12		11
<b>Total Utility</b>		<b>4,874</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>4,874</b>	<b>0</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

Journal entry to record retirement of services was not made until January 2010.

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

All services are in use, we do not keep additional services on hand.

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## 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	4,690	50	56		4,684	28	1
1.000	92		1		91	6	2
1.250	5				5	0	3
1.500	64	5	7		62	15	4
2.000	57	5	8		54	30	5
3.000	7				7	0	6
4.000	8				8	0	7
<b>Total:</b>	<b>4,923</b>	<b>60</b>	<b>72</b>	<b>0</b>	<b>4,911</b>	<b>79</b>	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,388	243	7	14	0	32	4,684	1
1.000	7	68	5	2	2	7	91	2
1.250	0	4	0	0	0	1	5	3
1.500	2	48	1	7	0	4	62	4
2.000	0	32	4	10	0	8	54	5
3.000	0	4	2	1	0	0	7	6
4.000	0	5	2	1	0	0	8	7
<b>Total:</b>	<b>4,397</b>	<b>404</b>	<b>21</b>	<b>35</b>	<b>2</b>	<b>52</b>	<b>4,911</b>	

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## METERS

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**Meters (Page W-21)**

**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.**

Journal entry for 2009 meter retirements is posted in January 2010. This was missed at year end.

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

Meters are tested based on a ten year rotating schedule to ensure that all are tested at least once within ten years.

**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

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	598	7	6		599	2
<b>Total Fire Hydrants</b>	<b>598</b>	<b>7</b>	<b>6</b>	<b>0</b>	<b>599</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	658
Number of distribution system valves end of year:	1,039
Number of distribution valves operated during year:	182