



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: WATERTOWN WATER DEPARTMENT

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Principal Office: 800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 53094-0004

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For the Year Ended: DECEMBER 31, 2009

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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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### SIGNATURE PAGE

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I PAUL LANGE of  
(Person responsible for accounts)

WATERTOWN WATER DEPARTMENT, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      02/04/2009  
(Date)

SUPERINTENDENT  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Watertown Water Department  
Watertown, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Watertown Water Department, an enterprise fund of the City of Watertown as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin  
January 30, 2010

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** WATERTOWN WATER DEPARTMENT

**Utility Address:** 800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 53094-0004

**When was utility organized?** 9/1/1895

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR. PAUL LANGE

**Title:** SUPERINTENDENT

**Office Address:** WATERTOWN WATER COMMISSION  
800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 50394-0004

**Telephone:** (920) 262 - 4085 EXT

**Fax Number:** (920) 262 - 4077

**Email Address:** plange@ci.watertown.wi.us

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

**Name:** JODI DOBSON

**Title:** MANAGER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE  
10 TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 240 - 2469

**Fax Number:** (608) 249 - 8532

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

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

**Name:** MR. RONALD KRUEGER

**Title:** MAYOR

**Office Address:**  
106 JONES ST  
P.O. BOX 477  
WATERTOWN, WI 53094-0004

**Telephone:** (920) 262 - 4009

**Fax Number:** (920) 262 - 4016

**Email Address:**

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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:**

**Title:**

**Office Address:** BAKER TILLY VIRCHOW KRAUSE  
10 TERRACE COURT  
MADISON, WI 53707

**Telephone:**

**Fax Number:**

**Email Address:**

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 2/13/2010

**Period covered by most recent audit:** DECEMBER 31, 2009

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

**Name:** MR PAUL LANGE

**Title:** SUPERINTENDENT

**Office Address:** WATERTOWN WATER COMMISSION  
800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 53094-0004

**Telephone:** (920) 262 - 4085 EXT

**Fax Number:** (920) 262 - 4077

**Email Address:**

**Name of utility commission/committee:** WATERTOWN CITY COUNCIL

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

- MR TONY ARNETT
- MR KEN BERG
- MR BRAD BLANKE
- MS DIANA JOHNSON
- MR MARK KUEL
- MS JOHN MEYER
- MR FRED SMITH
- MR BOB WETZEL
- MR STEVE ZGONC

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:**

**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)	3,712,027	3,729,234	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,617,612	1,607,983	2
Depreciation Expense (403)	599,177	598,896	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	582,860	521,683	5
<b>Total Operating Expenses</b>	<b>2,799,649</b>	<b>2,728,562</b>	
<b>Net Operating Income</b>	<b>912,378</b>	<b>1,000,672</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>912,378</b>	<b>1,000,672</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)	17,874	108,102	10
Miscellaneous Nonoperating Income (421)	129,452	36,600	11
<b>Total Other Income</b>	<b>147,326</b>	<b>144,702</b>	
<b>Total Income</b>	<b>1,059,704</b>	<b>1,145,374</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(27,152)	(27,152)	12
Other Income Deductions (426)	226,810	226,798	13
<b>Total Miscellaneous Income Deductions</b>	<b>199,658</b>	<b>199,646</b>	
<b>Income Before Interest Charges</b>	<b>860,046</b>	<b>945,728</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	345,065	369,483	14
Amortization of Debt Discount and Expense (428)	24,073	24,073	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	33,900	19
<b>Total Interest Charges</b>	<b>369,138</b>	<b>359,656</b>	
<b>Net Income</b>	<b>490,908</b>	<b>586,072</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	18,339,028	17,763,600	20
Balance Transferred from Income (433)	490,908	586,072	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	10,644	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>18,829,936</b>	<b>18,339,028</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>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,712,027	0	3,712,027	1
<b>Total (Acct. 400):</b>	<b>3,712,027</b>	<b>0</b>	<b>3,712,027</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,617,612	0	1,617,612	2
<b>Total (Acct. 401-402):</b>	<b>1,617,612</b>	<b>0</b>	<b>1,617,612</b>	
<b>Depreciation Expense (403):</b>				
Derived	599,177	0	599,177	3
<b>Total (Acct. 403):</b>	<b>599,177</b>	<b>0</b>	<b>599,177</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	582,860	0	582,860	5
<b>Total (Acct. 408):</b>	<b>582,860</b>	<b>0</b>	<b>582,860</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>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>912,378</b>	<b>0</b>	<b>912,378</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>				
INVESTMENT INCOME	17,874		17,874	11
<b>Total (Acct. 419):</b>	<b>17,874</b>	<b>0</b>	<b>17,874</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		129,452	129,452	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>129,452</b>	<b>129,452</b>	
<b>TOTAL OTHER INCOME:</b>	<b>17,874</b>	<b>129,452</b>	<b>147,326</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	(27,152)	0	(27,152)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(27,152)</b>	<b>0</b>	<b>(27,152)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	226,810	226,810	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>226,810</b>	<b>226,810</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(27,152)</b>	<b>226,810</b>	<b>199,658</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	345,065	0	345,065	18
<b>Total (Acct. 427):</b>	<b>345,065</b>	<b>0</b>	<b>345,065</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT	24,073		24,073	19
<b>Total (Acct. 428):</b>	<b>24,073</b>	<b>0</b>	<b>24,073</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>369,138</b>	<b>0</b>	<b>369,138</b>	
<b>NET INCOME:</b>	<b>588,266</b>	<b>(97,358)</b>	<b>490,908</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	11,706,232	6,632,796	18,339,028	24
<b>Total (Acct. 216):</b>	<b>11,706,232</b>	<b>6,632,796</b>	<b>18,339,028</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	588,266	(97,358)	490,908	25
<b>Total (Acct. 433):</b>	<b>588,266</b>	<b>(97,358)</b>	<b>490,908</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>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>12,294,498</b>	<b>6,535,438</b>	<b>18,829,936</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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

#### General footnotes

Account 421- During 2009 the utility received \$110,252 of customer installed plant and \$19,200 of impact fees.

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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	3,712,027	0	0	0	3,712,027	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,712,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,712,027</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	575,621	0	575,621	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	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>575,621</b>	<b>0</b>	<b>575,621</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	11.0	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)	35,769,352	34,765,781	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,610,914	7,900,636	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>27,158,438</b>	<b>26,865,145</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>750</b>	<b>750</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	1,545,918	1,541,297	11
<b>Total Other Property and Investments</b>	<b>1,546,668</b>	<b>1,542,047</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,519,845	2,165,424	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	372,039	377,113	17
Other Accounts Receivable (143)	1,734	15,175	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	236,682	164,663	20
Plant Materials and Operating Supplies (154)	92,090	93,988	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	31,563	31,446	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>2,253,953</b>	<b>2,847,809</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	159,590	186,738	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>159,590</b>	<b>186,738</b>	
<b>Total Assets and Other Debits</b>	<b>31,118,649</b>	<b>31,441,739</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,214,876	3,214,876	<b>35</b>
Appropriated Earned Surplus (215)			<b>36</b>
Unappropriated Earned Surplus (216)	18,829,936	18,339,028	<b>37</b>
<b>Total Proprietary Capital</b>	<b>22,044,812</b>	<b>21,553,904</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	8,028,165	8,714,544	<b>38</b>
Advances from Municipality (223)	0	0	<b>39</b>
Other Long-Term Debt (224)	0	0	<b>40</b>
<b>Total Long-Term Debt</b>	<b>8,028,165</b>	<b>8,714,544</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	18,912	128,157	<b>42</b>
Payables to Municipality (233)	0	3,583	<b>43</b>
Customer Deposits (235)			<b>44</b>
Taxes Accrued (236)	556,622	495,637	<b>45</b>
Interest Accrued (237)	58,515	62,760	<b>46</b>
Tax Collections Payable (241)			<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)	26,811	68,064	<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>660,860</b>	<b>758,201</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	4,689	7,815	<b>49</b>
Customer Advances for Construction (252)			<b>50</b>
Other Deferred Credits (253)	380,123	407,275	<b>51</b>
<b>Total Deferred Credits</b>	<b>384,812</b>	<b>415,090</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>52</b>
Injuries and Damages Reserve (262)			<b>53</b>
Pensions and Benefits Reserve (263)			<b>54</b>
Miscellaneous Operating Reserves (265)			<b>55</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>31,118,649</b>	<b>31,441,739</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	34,765,781	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)	25,141,398	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,594,134	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)	33,820				8
<b>Total Utility Plant</b>	<b>35,769,352</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)	7,222,326	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,388,588	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>8,610,914</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>27,158,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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>	6,709,246				<b>6,709,246</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	599,177				<b>599,177</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	30,679				<b>30,679</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,000				<b>1,000</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>630,856</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>630,856</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	109,937				<b>109,937</b>	<b>18</b>
Cost of removal	7,839				<b>7,839</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</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>117,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>117,776</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>7,222,326</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,222,326</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>	1,191,390				<b>1,191,390</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	226,810				<b>226,810</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</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>226,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,810</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	29,612				<b>29,612</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</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>29,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,612</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>1,388,588</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,388,588</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**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			<b>0</b>	<b>1</b>
LAND	750			<b>750</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</b>	
Less accum. prov. depr. & amort. (122)	0			<b>0</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</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)	92,090	93,988	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>92,090</b>	<b>93,988</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>				
02 REVENUE BONDS	7,989	428	103,820	1
05 REVENUE BONDS	4,790	428	7,185	2
07 REVENUE BONDS	5,280	428	34,875	3
LOSS ON 2005 REFUNDING	9,140	428	13,710	4
<b>Total</b>			<b>159,590</b>	
<b>Unamortized premium on debt (251)</b>				
2005 REVENUE BONDS	3,126	428	4,689	5
<b>Total</b>			<b>4,689</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	3,214,876	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>3,214,876</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)	
2002 REVENUE BONDS	12/15/2002	11/01/2022	3.70%	5,355,000	<b>1</b>
2003 WRS PAYOFF - STFL	12/15/2003	05/15/2023	5.24%	73,165	<b>2</b>
2005 REVENUE BOND	04/01/2005	05/01/2011	3.44%	650,000	<b>3</b>
2007 REVENUE BONDS	10/31/2007	10/10/2020	4.25%	1,950,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>8,028,165</b>	

## 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%		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%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	495,637	1
<b>Accruals:</b>		
Charged water department expense	582,860	2
Charged electric department expense		3
Charged sewer department expense	8,491	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>591,351</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	495,637	6
Social Security taxes	31,442	7
PSC Remainder Assessment	3,287	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>530,366</b>	
<b>Balance end of year</b>	<b>556,622</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>					
2002 REVENUE BONDS	39,939	232,360	234,165	<b>38,134</b>	1
2005 BONDS	6,173	29,413	31,319	<b>4,267</b>	2
2007 BONDS	13,572	79,436	79,935	<b>13,073</b>	3
2003 WRS PAYOFF -STFL	3,076	3,856	3,891	<b>3,041</b>	4
<b>Subtotal</b>	<b>62,760</b>	<b>345,065</b>	<b>349,310</b>	<b>58,515</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<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	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>62,760</b>	<b>345,065</b>	<b>349,310</b>	<b>58,515</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>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
RESERVE ACCOUNT	906,641	5
DEPRECIATION ACCOUNT	129,731	6
REDEMPTION ACCOUNT	509,546	7
<b>Total (Acct. 128):</b>	<b>1,545,918</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	372,039	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>372,039</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	1,734	16
<b>Total (Acct. 143):</b>	<b>1,734</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SEWER UTILITY - JOINT METERING	29,493	17
ACCOUNTS RECEIVABLE FROM MUNI - TAX ROLL	207,189	18
<b>Total (Acct. 145):</b>	<b>236,682</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>		
PREPAID INSURANCE	31,563	19
<b>Total (Acct. 165):</b>	<b>31,563</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	380,123	26
NONE		27
<b>Total (Acct. 253):</b>	<b>380,123</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

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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)	24,660,768	0	0	0	24,660,768	1
Materials and Supplies	93,039	0	0	0	93,039	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	6,965,786	0	0	0	6,965,786	4
Customer Advances for Construction					0	5
Regulatory Liability	393,699	0	0	0	393,699	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>17,394,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,394,322</b>	
Net Operating Income	912,378	0	0	0	912,378	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.25%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.25%</b>	

**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	407,275	0	0	0	407,275	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	27,152	0	0	0	27,152	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>380,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>380,123</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.

The utility had an extension financed by a customer related to the remodeling of a commercial property within the city.

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4. Estimated changes in revenues due to rate changes.

The utility increased rates effective January 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.

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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)	3,544,876	3,587,296	1
<b>Total Sales of Water</b>	<b>3,544,876</b>	<b>3,587,296</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	47,118	24,889	2
Rents from Water Property (472 )	94,268	92,031	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	25,765	25,018	5
<b>Total Other Operating Revenues</b>	<b>167,151</b>	<b>141,938</b>	
<b>Total Operating Revenues</b>	<b>3,712,027</b>	<b>3,729,234</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	61,086	13,029	6
Pumping Expenses (620-633)	345,531	401,380	7
Water Treatment Expenses (640-652)	205,206	183,766	8
Transmission and Distribution Expenses (660-678)	366,495	353,135	9
Customer Accounts Expenses (901-906)	75,412	71,657	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	563,882	585,016	12
<b>Total Operation and Maintenance Expenses</b>	<b>1,617,612</b>	<b>1,607,983</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	599,177	598,896	13
Amortization Expense (404-407)		0	14
Taxes (408 )	582,860	521,683	15
<b>Total Other Operating Expenses</b>	<b>1,182,037</b>	<b>1,120,579</b>	
<b>Total Operating Expenses</b>	<b>2,799,649</b>	<b>2,728,562</b>	
<b>NET OPERATING INCOME</b>	<b>912,378</b>	<b>1,000,672</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 )	1	21	18,171	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>21</b>	<b>18,171</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	7,458	351,148	1,688,156	5
Commercial (461.2 )	883	170,362	595,620	6
Industrial (461.3 )	67	113,344	326,651	7
Public Authority (461.4 )	52	29,760	73,029	8
<b>Total Metered Sales to General Customers (461)</b>	<b>8,460</b>	<b>664,614</b>	<b>2,683,456</b>	
Private Fire Protection Service (462 )	45		30,539	9
Public Fire Protection Service (463 )	8,337		812,710	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>16,843</b>	<b>664,635</b>	<b>3,544,876</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)	1
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)	812,710	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>812,710</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	47,118	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>47,118</b>	
<b>Rents from Water Property (472):</b>		
RENT FROM WATER PROPERTY	94,268	7
<b>Total Rents from Water Property (472)</b>	<b>94,268</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	6,133	9
Return on net investment in meters charged to sewer department	19,632	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>25,765</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		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	11,842	8,239	7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	46,691	232	10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	2,553	4,558	12
<b>Total Source of Supply Expenses</b>	<b>61,086</b>	<b>13,029</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	251,809	269,640	16
Pumping Labor and Expenses (624)	7,744	9,673	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	49,558	43,703	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	7,408	9,316	23
Maintenance of Pumping Equipment (633)	29,012	69,048	24
<b>Total Pumping Expenses</b>	<b>345,531</b>	<b>401,380</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	46,440	37,328	26
Operation Labor and Expenses (642)	127,712	134,059	27
Miscellaneous Expenses (643)	9,302	1,307	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	21,752	11,072	32
<b>Total Water Treatment Expenses</b>	<b>205,206</b>	<b>183,766</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)	12	0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	18,950	21,681	35
Meter Expenses (663)	28,785	19,565	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	66,799	75,089	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	74,436	94,382	42
Maintenance of Transmission and Distribution Mains (673)	71,762	82,640	43
Maintenance of Services (675)	45,003	29,098	44
Maintenance of Meters (676)		0	45
Maintenance of Hydrants (677)	60,748	30,680	46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>366,495</b>	<b>353,135</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	21,389	21,044	49
Customer Records and Collection Expenses (903)	54,023	50,613	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>75,412</b>	<b>71,657</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	125,592	115,478	55
Office Supplies and Expenses (921)	49,669	51,788	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	82,590	86,509	58
Property Insurance (924)	25,077	26,938	59
Injuries and Damages (925)	35,326	30,223	60
Employee Pensions and Benefits (926)	168,098	181,162	61
Regulatory Commission Expenses (928)	3,599	4,675	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	14,337	26,591	64
Rents (931)		0	65
Maintenance of General Plant (932)	59,594	61,652	66
<b>Total Administrative and General Expenses</b>	<b>563,882</b>	<b>585,016</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,617,612</b>	<b>1,607,983</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.

614 - Increase in current year was due to well disinfection expenditures in 2009.

633 - The utility had \$55,000 in expenses for repairs at well #10 in 2008.

652 - Increased repairs and related labor were incurred in 2009.

672 - The utility enters into an annual contract for tower maintenance. The utility decreased its 2009 contract value based on the condition of the towers.

675 - Increased costs due to major service break in 2009.

677 - The utility underwent a hydrant painting project in 2009.

930 - The utility had reduced expenses for duct work cleaning and electrical upgrades completed in 2008.

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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		555,472	495,623	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,491	6,971	2
<b>Net property tax equivalent</b>		<b>546,981</b>	<b>488,652</b>	
Social Security		32,592	30,038	3
PSC Remainder Assessment		3,287	2,993	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>582,860</b>	<b>521,683</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			Dodge	Jefferson			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.165970	0.167960			3
County tax rate	mills		4.893700	3.636020			4
Local tax rate	mills		7.136520	7.222740			5
School tax rate	mills		8.202940	8.301100			6
Voc. school tax rate	mills		1.284140	1.299510			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>21.683270</b>	<b>20.627330</b>			<b>10</b>
Less: state credit	mills		1.377270	1.277040			11
<b>Net tax rate</b>	mills		<b>20.306000</b>	<b>19.350290</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.136520</b>	<b>7.222740</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.487080</b>	<b>9.600610</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.623600</b>	<b>16.823350</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.683270</b>	<b>20.627330</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.766656</b>	<b>0.815585</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.306000</b>	<b>19.350290</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.567708</b>	<b>15.781815</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>34,765,781</b>	11,472,708	23,293,073			22
Materials & Supplies	\$	<b>93,988</b>	31,016	62,972			23
<b>Subtotal</b>	\$	<b>34,859,769</b>	<b>11,503,724</b>	<b>23,356,045</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>34,859,769</b>	<b>11,503,724</b>	<b>23,356,045</b>			<b>26</b>
Assessment Ratio	dec.		1.022499	1.010188			27
<b>Assessed Value</b>	\$	<b>35,356,543</b>	<b>11,762,546</b>	<b>23,593,996</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.567708</b>	<b>15.781815</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>555,472</b>	<b>183,116</b>	<b>372,356</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	250,522					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>555,472</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)	134,157				134,157	4
Structures and Improvements (311)	12,580				12,580	5
Collecting and Impounding Reservoirs (312)	68,054				68,054	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	455,801				455,801	8
Supply Mains (316)	242,746				242,746	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>913,338</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>913,338</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	20,678				20,678	11
Structures and Improvements (321)	413,016				413,016	12
Other Power Production Equipment (323)	41,879	186,588	21,000		207,467	13
Electric Pumping Equipment (325)	846,498	549			847,047	14
Diesel Pumping Equipment (326)	2,212				2,212	15
Other Pumping Equipment (328)	19,999				19,999	16
<b>Total Pumping Plant</b>	<b>1,344,282</b>	<b>187,137</b>	<b>21,000</b>	<b>0</b>	<b>1,510,419</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	16,442				16,442	17
Structures and Improvements (331)	3,377,703				3,377,703	18
Sand or Other Media Filtration Equipment (332)	1,824,789	6,306			1,831,095	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>5,218,934</b>	<b>6,306</b>	<b>0</b>	<b>0</b>	<b>5,225,240</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	29,763				29,763	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,262,991				1,262,991	24
Transmission and Distribution Mains (343)	9,733,016	360,700	28,985		10,064,731	25
Services (345)	1,463,193	77,078	4,601		1,535,670	26
Meters (346)	1,065,174	125,829	24,983		1,166,020	27
Hydrants (348)	1,494,005	77,334	7,180		1,564,159	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)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>15,048,142</b>	<b>640,941</b>	<b>65,749</b>	<b>0</b>	<b>15,623,334</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	575,339				575,339	31
Office Furniture and Equipment (391)	51,270				51,270	32
Computer Equipment (391.1)	159,892	12,377			172,269	33
Transportation Equipment (392)	185,705	38,175	23,188		200,692	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	138,013				138,013	36
Laboratory Equipment (395)	15,426				15,426	37
Power Operated Equipment (396)	94,089				94,089	38
Communication Equipment (397)	406,171				406,171	39
SCADA Equipment (397.1)	20,389	186,260			206,649	40
Miscellaneous Equipment (398)	9,149				9,149	41
<b>Total General Plant</b>	<b>1,655,443</b>	<b>236,812</b>	<b>23,188</b>	<b>0</b>	<b>1,869,067</b>	
<b>Total utility plant in service directly assignable</b>	<b>24,180,139</b>	<b>1,071,196</b>	<b>109,937</b>	<b>0</b>	<b>25,141,398</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>24,180,139</b>	<b>1,071,196</b>	<b>109,937</b>	<b>0</b>	<b>25,141,398</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.**

323 - The utility purchased a backup generator to ensure reliability of its system.

397.1 - The utility upgraded its SCADA equipment in 2009.

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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)	253,279				253,279	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	267,502				267,502	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>520,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>520,781</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	130,300				130,300	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	393,344				393,344	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>523,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>523,644</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	1,202,658				1,202,658	18
Sand or Other Media Filtration Equipment (332)	826,019				826,019	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>2,028,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,028,677</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)	203,226				203,226	24
Transmission and Distribution Mains (343)	5,472,745	75,950	20,990		5,527,705	25
Services (345)	1,313,131	26,373	6,354		1,333,150	26
Meters (346)	0				0	27
Hydrants (348)	451,290	7,929	2,268		456,951	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>7,440,392</b>	<b>110,252</b>	<b>29,612</b>	<b>0</b>	<b>7,521,032</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)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,513,494</b>	<b>110,252</b>	<b>29,612</b>	<b>0</b>	<b>10,594,134</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>10,513,494</b>	<b>110,252</b>	<b>29,612</b>	<b>0</b>	<b>10,594,134</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)	33,922	3.20%	403	1
Collecting and Impounding Reservoirs (312)	43,843	1.70%	1,157	2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	248,984	2.90%	13,218	4
Supply Mains (316)	123,237	1.80%	4,369	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>449,986</b>		<b>19,147</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	224,377	3.20%	13,217	7
Other Power Production Equipment (323)	41,879	4.40%	5,486	8
Electric Pumping Equipment (325)	675,611	4.40%	37,258	9
Diesel Pumping Equipment (326)	1,623	4.40%	97	10
Other Pumping Equipment (328)	19,999	4.40%		11
<b>Total Pumping Plant</b>	<b>963,489</b>		<b>56,058</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,119,871	3.20%	108,086	12
Sand or Other Media Filtration Equipment (332)	943,278	3.30%	60,322	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>2,063,149</b>		<b>168,408</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	452,449	1.90%	23,997	17
Transmission and Distribution Mains (343)	910,204	1.30%	128,685	18
Services (345)	169,745	2.90%	43,484	19
Meters (346)	435,537	5.50%	61,358	20
Hydrants (348)	171,823	2.20%	33,640	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,139,758</b>		<b>291,164</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	121,410	2.90%	16,685	23
Office Furniture and Equipment (391)	37,010	5.80%	2,974	24
Computer Equipment (391.1)	149,476	26.70%	22,793	25
Transportation Equipment (392)	185,705	13.30%	25,695	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	113,420	5.80%	8,005	28
Laboratory Equipment (395)	11,654	5.80%	895	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					34,325	1
312					45,000	2
313					0	3
314					262,202	4
316					127,606	5
317					0	6
	0	0	0	0	469,133	
321					237,594	7
323	21,000				26,365	8
325					712,869	9
326					1,720	10
328					19,999	11
	21,000	0	0	0	998,547	
331					1,227,957	12
332					1,003,600	13
333					0	14
334					0	15
	0	0	0	0	2,231,557	
341					0	16
342					476,446	17
343	28,985	4,401			1,005,503	18
345	4,601	378			208,250	19
346	24,983	1			471,911	20
348	7,180	3,059			195,224	21
349					0	22
	65,749	7,839	0	0	2,357,334	
390					138,095	23
391					39,984	24
391.1					172,269	25
392	23,188		1,000		189,212	26
393					0	27
394					121,425	28
395					12,549	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)	54,767	7.50%	7,057	<b>30</b>
Communication Equipment (397)	406,171	15.00%		<b>31</b>
SCADA Equipment (397.1)	8,562	9.20%	10,444	<b>32</b>
Miscellaneous Equipment (398)	4,689	5.80%	531	<b>33</b>
<b>Total General Plant</b>	<b>1,092,864</b>		<b>95,079</b>	
<b>Total accum. prov. directly assignable</b>	<b>6,709,246</b>		<b>629,856</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>6,709,246</b>		<b>629,856</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					61,824	30
397					406,171	31
397.1					19,006	32
398					5,220	33
	23,188	0	1,000	0	1,165,755	
	109,937	7,839	1,000	0	7,222,326	
					0	34
	109,937	7,839	1,000	0	7,222,326	

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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 311 - This is related to a prior year transfer of asset to contributed plant without the related transfer of accumulated depreciation.

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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)	17,603	3.20%	8,105	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	33,715	2.90%	7,758	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>51,318</b>		<b>15,863</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	10,055	3.20%	4,170	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	46,488	4.40%	17,307	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>56,543</b>		<b>21,477</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	89,089	3.20%	38,485	12
Sand or Other Media Filtration Equipment (332)	71,258	3.30%	27,259	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>160,347</b>		<b>65,744</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	9,531	1.90%	3,861	17
Transmission and Distribution Mains (343)	643,762	1.30%	71,503	18
Services (345)	208,673	2.90%	38,371	19
Meters (346)	0	0.00%		20
Hydrants (348)	61,216	2.20%	9,991	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>923,182</b>		<b>123,726</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)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					25,708	1
312					0	2
313					0	3
314					41,473	4
316					0	5
317					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,181</b>	
321					14,225	7
323					0	8
325					63,795	9
326					0	10
328					0	11
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,020</b>	
331					127,574	12
332					98,517	13
333					0	14
334					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,091</b>	
341					0	16
342					13,392	17
343	20,990				694,275	18
345	6,354				240,690	19
346					0	20
348	2,268				68,939	21
349					0	22
	<b>29,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,017,296</b>	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,191,390</b>		<b>226,810</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
<b>Total accum. prov. for depreciation</b>	<b>1,191,390</b>		<b>226,810</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	0	
	29,612	0	0	0	1,388,588	
					0	34
	29,612	0	0	0	1,388,588	

## 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			71,426	71,426	1
February			66,240	66,240	2
March			64,013	64,013	3
April			71,666	71,666	4
May			67,574	67,574	5
June			70,334	70,334	6
July			76,520	76,520	7
August			73,415	73,415	8
September			78,563	78,563	9
October			65,048	65,048	10
November			57,874	57,874	11
December			59,197	59,197	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>821,870</b>	<b>821,870</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):	821,870	1
Less: Gallons (000's) used in the treatment process:	21,240	2
Subtotal: Gallons (000's) entering distribution system:	<b>800,630</b>	3
Less: Gallons (000's) sold:	664,635	4
Gallons (000's) entering distribution system but not sold:	<b>135,995</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	28,824	7
Gallons (000's) used for fire protection:	2,681	8
Gallons (000's) used to prevent freezing of distribution system:	2	9
Gallons (000's) used for other system uses:	4,596	10
Subtotal Estimated Usage:	<b>36,103</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	22,806	13
Gallons (000's) lost due to service leaks or breaks:	1,000	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:	1,000	16
Gallons (000's) not accounted for:	<b>75,086</b>	17
Subtotal of Estimated Losses:	<b>99,892</b>	18
Percentage of water entering distribution system sold:	<b>83%</b>	19
Percentage of unaccounted for water:	<b>9%</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.)	3,988	22
Date of maximum: 09/14/2009		23
Cause of maximum: Flushing Hydrants		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,493	25
Date of minimum: 12/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	2,060,673	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:	23	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	23,155	35
Outside municipality?		36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<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>	
806 S FIRST ST	1	1,145	10	864	Yes	1
806 S FIRST ST	5	712	16	2,808	Yes	2
HOSPITAL DR	10	840	20	1,936	Yes	3
HOSPITAL DR	8	795	18	1,771	Yes	4
LAFAYETTE ST	6	703	18	2,229	Yes	5
WATER ST	3	745	10	864	Yes	6
WATER TOWER COURT	9	890	20	1,648	Yes	7
WEST ST	7	710	18	1,771	Yes	8
WESTERN AVE	4	725	16	1,814	Yes	9

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	3	1
Location	806 S FIRST ST	137 HOSPITAL DR	597 S WATER ST	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN TURBINE	5
Year Installed	1990	2001	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	1,300	650	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1986	2001	1986	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	125	30	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	15
Location	407 WESTERN AVE	806 S FIRST ST	404 MONROE ST	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	LAYNE	19
Year Installed	1990	1990	1997	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,300	1,800	1,600	22
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1995	1994	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	75	75	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	7	8	9	1
Location	870 WEST ST	137 HOSPITAL DR	WATER TOWER COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1984	1997	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	LAYNE	US	US	9
Year Installed	1984	1997	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	100	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #1	HIGH LIFT #1 FIRST	HIGH LIFT #2	15
Location	137 HOSPITAL DR	806 S. FIRST STREET	137 HOSPITAL DR	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	PEERLESS	GOULD	PEERLESS	19
Year Installed	1996	1978	1996	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,500	1,500	1,500	22
Pump Motor or Standby Engine Mfr	US	MARATHON	US	23
Year Installed	1996	1978	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	100	60	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	HIGH LIFT #2 FIRST	HIGH LIFT #3	HIGH LIFT #3 FIRST	1
Location	806 S. FIRST STREET	137 HOSPITAL DRIVE	806 S. FIRST STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	PEERLESS	CRANE DEMING	5
Year Installed	1978	2002	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,800	1,500	8
Pump Motor or Standby Engine Mfr	MARATHON	US	G.E.	9 10
Year Installed	1978	2002	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	LOW LIFT #1	LOW LIFT #2	15
Location	806 S. FIRST STREET	806 S. FIRST STREET	806 S. FIRST STREET	16
Purpose	B	B	B	17
Destination	D	T	T	18
Pump Manufacturer	FAIRBANKS	LAYNE	LAYNE	19
Year Installed	1952	1993	1998	20
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,500	1,900	2,500	22
Pump Motor or Standby Engine Mfr	FAIRBANKS	US	US	23 24
Year Installed	1952	1993	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	25	25	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LOW LIFT #3	WTP HIGH LIFT PUMP	WTP HIGH LIFT PUMP 2	1
Location	806 S. FIRST STREET	1007 WEST ST	1007 WEST ST	2
Purpose	B	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1998	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,100	1,200	1,300	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1998	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	60	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 24
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	12TH ST. PUMPING STATION	137 HOSPITAL DRIVE	509 O CONNELL	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	2003	1996	1951	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	37	80	143	6
Total capacity in gallons (actual)	500,000	300,000	300,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	OTHER	OTHER	11
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	3.5999	8.1000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

## 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	806 S. 1ST ST #1	870 WEST STREATMENT	806 S. 1ST ST #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3 4 5
Year constructed	1966	1985	1952	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	15	98	15	9 10
Total capacity in gallons (actual)	360,000	500,000	324,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	PRESSURE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	3.5999	8.1000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 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	WESTERN		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1966		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	123		6
Total capacity in gallons (actual)	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.5999		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	20				20	1
M	D	4.000	25,729				25,729	2
M	D	6.000	324,430	3,775	3,775		324,430	3
M	D	8.000	163,909	1,212			165,121	4
M	S	8.000	3,097				3,097	5
M	D	10.000	34,794	7			34,801	6
M	S	10.000	3,273				3,273	7
M	D	12.000	19,638				19,638	8
M	S	12.000	3,043				3,043	9
M	T	12.000	41,354				41,354	10
M	T	14.000	1,090				1,090	11
M	S	16.000	70				70	12
M	T	16.000	7,883				7,883	13
M	S	18.000	85				85	14
<b>Total Within Municipality</b>			<b>628,415</b>	<b>4,994</b>	<b>3,775</b>	<b>0</b>	<b>629,634</b>	
<b>Total Utility</b>			<b>628,415</b>	<b>4,994</b>	<b>3,775</b>	<b>0</b>	<b>629,634</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.**

The projects were financed by the utility and customers.

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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	1,219		38		1,181		1
M	0.750	2,886		4		2,882		2
M	1.000	2,933	38			2,971		3
M	1.250	9				9		4
M	1.500	365	1	1		365		5
L	1.500	13				13		6
L	2.000	25				25		7
M	2.000	145				145		8
M	4.000	42		1		41		9
M	6.000	42	1			43		10
M	8.000	7				7		11
M	10.000	2				2		12
<b>Total Utility</b>		<b>7,688</b>	<b>40</b>	<b>44</b>	<b>0</b>	<b>7,684</b>	<b>0</b>	

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## WATER SERVICES

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

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

All services are currently in use.

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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	7,503		311		7,192	359	1
0.750	1,506		27		1,479	28	2
1.000	242	25	5	(12)	250	9	3
1.500	164		6	(45)	113	60	4
2.000	94		2	(15)	77	10	5
3.000	30		1		29	27	6
4.000	12			1	13	0	7
6.000	7	2	3		6	4	8
<b>Total:</b>	<b>9,558</b>	<b>27</b>	<b>355</b>	<b>(71)</b>	<b>9,159</b>	<b>497</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	6,203	384	7	7	0	591	7,192	1
0.750	1,264	164	13	3	0	35	1,479	2
1.000	22	163	14	10	0	41	250	3
1.500	0	74	11	5	0	23	113	4
2.000	0	47	17	7	0	6	77	5
3.000	0	19	3	6	0	1	29	6
4.000	0	3	3	1	0	6	13	7
6.000	0	3	2	1	0	0	6	8
<b>Total:</b>	<b>7,489</b>	<b>857</b>	<b>70</b>	<b>40</b>	<b>0</b>	<b>703</b>	<b>9,159</b>	

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## METERS

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### Meters (Page W-21)

#### General footnotes

The utility is in the process of converting to an AMR system and purchased 839 transmitters in 2009 resulting in significantly more additions to the plant account than reported on this schedule.

#### Explain all reported adjustments.

Adjustments represent a reconciliation to the current meter log which is in the process of review to ensure all retirements have been made to the ledger.

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

The utility is in the process of replacing all meters with AMR meters in the next 5-7 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

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

The two meters not tested were newly installed.

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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	1,367	20	14		1,373	2
<b>Total Fire Hydrants</b>	<b>1,367</b>	<b>20</b>	<b>14</b>	<b>0</b>	<b>1,373</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:	2,532
Number of distribution system valves end of year:	2,218
Number of distribution valves operated during year:	841