



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: WAUKESHA WATER UTILITY

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Principal Office: 115 DELAFIELD ST  
WAUKESHA, WI 53188-3615

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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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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** WAUKESHA WATER UTILITY

**Utility Address:** 115 DELAFIELD ST  
WAUKESHA, WI 53188-3615

**When was utility organized?** 4/2/1907

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.ci.waukesha.wi.us/waterutility

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

**Name:** DONNA N SCHOLL

**Title:** ADMINISTRATIVE SERVICES MANAGER

**Office Address:**

115 DELAFIELD ST  
WAUKESHA, WI 53188-3615

**Telephone:** (262) 521 - 5272 EXT 512

**Fax Number:** (262) 521 - 5265

**Email Address:** dscholl@waukeshawater.com

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

**Name:** DANIEL WARREN

**Title:** PRESIDENT

**Office Address:**

115 DELAFIELD ST  
WAUKESHA, WI 53188-3615

**Telephone:** (262) 521 - 5272

**Fax Number:**

**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:** JOHN ANDRES, CPA

**Title:** PARTNER

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

TEN TERRACE CT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2346 EXT

**Fax Number:** ( ) -

**Email Address:** John.Andres@bakertilly.com

**Date of most recent audit report:** 2/17/2010

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** DANIEL S DUCHNIAK, PE

**Title:** GENERAL MANAGER

**Office Address:**

115 DELAFIELD ST  
WAUKESHA, WI 53188-3615

**Telephone:** (262) 521 - 5272 EXT 518

**Fax Number:** (262) 521 - 5265

**Email Address:** dduchniak@waukesha-water.com

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**Name of utility commission/committee:** WAUKESHA WATER COMMISSION

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

- MR LARRY NELSON, MAYOR
- MR AL ROECKER, COMMISSIONER
- MR RICK TORTOMASI, ALDERMAN
- MR DANIEL WARREN, PRESIDENT
- MR GREG ZINDA, SECRETARY

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**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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**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)	8,301,524	7,948,317	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,466,039	4,353,174	2
Depreciation Expense (403)	1,293,692	1,314,689	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,112,739	1,056,359	5
<b>Total Operating Expenses</b>	<b>6,872,470</b>	<b>6,724,222</b>	
<b>Net Operating Income</b>	<b>1,429,054</b>	<b>1,224,095</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,429,054</b>	<b>1,224,095</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(15,276)	3,219	7
Income from Nonutility Operations (417)	220	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	35,587	198,417	10
Miscellaneous Nonoperating Income (421)	342,226	2,952,319	11
<b>Total Other Income</b>	<b>362,757</b>	<b>3,153,955</b>	
<b>Total Income</b>	<b>1,791,811</b>	<b>4,378,050</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(191,106)	(191,106)	12
Other Income Deductions (426)	660,412	540,346	13
<b>Total Miscellaneous Income Deductions</b>	<b>469,306</b>	<b>349,240</b>	
<b>Income Before Interest Charges</b>	<b>1,322,505</b>	<b>4,028,810</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	602,491	572,192	14
Amortization of Debt Discount and Expense (428)	4,788	5,247	15
Amortization of Premium on Debt--Cr. (429)	3,996	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	114,955	0	19
<b>Total Interest Charges</b>	<b>488,328</b>	<b>577,439</b>	
<b>Net Income</b>	<b>834,177</b>	<b>3,451,371</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	58,544,828	54,625,542	20
Balance Transferred from Income (433)	834,177	3,451,371	21
Miscellaneous Credits to Surplus (434)	109,514	467,915	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	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>59,488,519</b>	<b>58,544,828</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	8,301,524	0	8,301,524	1
<b>Total (Acct. 400):</b>	<b>8,301,524</b>	<b>0</b>	<b>8,301,524</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,466,039	0	4,466,039	2
<b>Total (Acct. 401-402):</b>	<b>4,466,039</b>	<b>0</b>	<b>4,466,039</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,293,692	0	1,293,692	3
<b>Total (Acct. 403):</b>	<b>1,293,692</b>	<b>0</b>	<b>1,293,692</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	1,112,739	0	1,112,739	5
<b>Total (Acct. 408):</b>	<b>1,112,739</b>	<b>0</b>	<b>1,112,739</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		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		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,429,054</b>	<b>0</b>	<b>1,429,054</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	(15,276)	0	(15,276)	8
<b>Total (Acct. 415-416):</b>	<b>(15,276)</b>	<b>0</b>	<b>(15,276)</b>	
<b>Income from Nonutility Operations (417):</b>				
COMPUTER REBATE	220		220	9
<b>Total (Acct. 417):</b>	<b>220</b>	<b>0</b>	<b>220</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	35,587	0	35,587	11
<b>Total (Acct. 419):</b>	<b>35,587</b>	<b>0</b>	<b>35,587</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		0	0	12
GRANTS	342,226	0	342,226	13
<b>Total (Acct. 421):</b>	<b>342,226</b>	<b>0</b>	<b>342,226</b>	
<b>TOTAL OTHER INCOME:</b>	<b>362,757</b>	<b>0</b>	<b>362,757</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	(191,106)	0	(191,106)	14
NONE	0	0	0	15
<b>Total (Acct. 425):</b>	<b>(191,106)</b>	<b>0</b>	<b>(191,106)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	660,412	660,412	16
NONE	0	0	0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>660,412</b>	<b>660,412</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(191,106)</b>	<b>660,412</b>	<b>469,306</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	602,491	0	602,491	18
<b>Total (Acct. 427):</b>	<b>602,491</b>	<b>0</b>	<b>602,491</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
2001D BONDS	4,420	0	4,420	19
2008 BONDS	368	0	368	20
<b>Total (Acct. 428):</b>	<b>4,788</b>	<b>0</b>	<b>4,788</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
2006 BOND PREMIUM	3,996	0	3,996	21
<b>Total (Acct. 429):</b>	<b>3,996</b>	<b>0</b>	<b>3,996</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
INTEREST EXP CONTRA	114,955	0	114,955	24
<b>Total (Acct. 432):</b>	<b>114,955</b>	<b>0</b>	<b>114,955</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>488,328</b>	<b>0</b>	<b>488,328</b>	
<b>NET INCOME:</b>	<b>1,494,589</b>	<b>(660,412)</b>	<b>834,177</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	32,147,418	26,397,410	58,544,828	25
<b>Total (Acct. 216):</b>	<b>32,147,418</b>	<b>26,397,410</b>	<b>58,544,828</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	1,494,589	(660,412)	834,177	26
<b>Total (Acct. 433):</b>	<b>1,494,589</b>	<b>(660,412)</b>	<b>834,177</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
PRIOR PERIOD ADJUSTMENT	109,514	0	109,514	* 27
<b>Total (Acct. 434):</b>	<b>109,514</b>	<b>0</b>	<b>109,514</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	28
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	29
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	30
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>33,751,521</b>	<b>25,736,998</b>	<b>59,488,519</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.**

a/n (434): \$109,514 - Adjustment from prior period. Corrects mistake in 2005 due to not recording the full amount of a billing cycle. Also corrects prior period over-depreciation of treatment equipment.

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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)	21,307				21,307	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials	36,583				36,583	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>36,583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,583</b>	
<b>Net income (or loss)</b>	<b>(15,276)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,276)</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	8,301,524	0	0	0	<b>8,301,524</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	3,189				<b>3,189</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>8,298,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,298,335</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	1,692,686	0	<b>1,692,686</b>	<b>1</b>
Electric operating expenses	0	0	<b>0</b>	<b>2</b>
Gas operating expenses	0	0	<b>0</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	0	<b>0</b>	<b>5</b>
Merchandising and jobbing	0	0	<b>0</b>	<b>6</b>
Other nonutility expenses	0	0	<b>0</b>	<b>7</b>
Water utility plant accounts	261,727	0	<b>261,727</b>	<b>8</b>
Electric utility plant accounts	0	0	<b>0</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	0	0	<b>0</b>	<b>18</b>
All other accounts	0	0	<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,954,413</b>	<b>0</b>	<b>1,954,413</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	33.0	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)	92,453,375	89,605,803	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	21,422,249	21,818,165	2
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
<b>Total Net Utility Plant</b>	<b>71,031,126</b>	<b>67,787,638</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	1,839,744	2,049,918	9
Depreciation Fund (126)	493,794	4,076,326	10
Other Special Funds (128)	1,032,018	1,052,729	11
<b>Total Other Property and Investments</b>	<b>3,365,556</b>	<b>7,178,973</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	891,286	560,258	12
Special Deposits (134)	0	0	13
Working Funds (135)	504	1,513	14
Temporary Cash Investments (136)	172,299	24,088	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	3,568,304	2,834,396	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	16,495	16,495	19
Receivables from Municipality (145)	416,397	107,380	20
Plant Materials and Operating Supplies (154)	338,862	357,400	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	90,958	88,645	25
Interest and Dividends Receivable (171)	0	0	26
Accrued Utility Revenues (173)	0	1,125,754	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
<b>Total Current and Accrued Assets</b>	<b>5,462,115</b>	<b>5,082,939</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	45,396	50,184	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	190,564	22,549	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>235,960</b>	<b>72,733</b>	
<b>Total Assets and Other Debits</b>	<b>80,094,757</b>	<b>80,122,283</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,936,960	1,936,960	35
Appropriated Earned Surplus (215)	0		36
Unappropriated Earned Surplus (216)	59,488,519	58,544,828	37
<b>Total Proprietary Capital</b>	<b>61,425,479</b>	<b>60,481,788</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	13,225,000	14,025,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>13,225,000</b>	<b>14,025,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	650,450	980,270	42
Payables to Municipality (233)	1,665,762	1,500,407	43
Customer Deposits (235)	149,469	162,970	44
Taxes Accrued (236)	1,031,845	1,001,792	45
Interest Accrued (237)	145,386	242,202	46
Tax Collections Payable (241)	940	6,500	47
Miscellaneous Current and Accrued Liabilities (242)	327,958	226,087	48
<b>Total Current and Accrued Liabilities</b>	<b>3,971,810</b>	<b>4,120,228</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	(872,500)	(872,500)	50
Other Deferred Credits (253)	2,344,968	2,367,767	51
<b>Total Deferred Credits</b>	<b>1,472,468</b>	<b>1,495,267</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>80,094,757</b>	<b>80,122,283</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	89,605,803	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)	53,068,051	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	36,257,821	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)	3,127,503				8
<b>Total Utility Plant</b>	<b>92,453,375</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)	15,310,128	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	6,112,121	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>21,422,249</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>71,031,126</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>	16,366,456				<b>16,366,456</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,293,692				<b>1,293,692</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	213,426				<b>213,426</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing accts	32,533				<b>32,533</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>1,539,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,539,651</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	2,595,979				<b>2,595,979</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>2,595,979</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,595,979</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>15,310,128</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,310,128</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>	5,451,709				<b>5,451,709</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	660,412				<b>660,412</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>660,412</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>660,412</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>6,112,121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,112,121</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Non-utility property	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	16,495	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>16,495</u></u>	

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

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### Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-12)

#### General footnotes

The amount of \$16,495 that is listed in the additions for uncollectibles, li 2, was the ending balance in 2008. When the report was downloaded to include 2008 totals, the amount did not appear in the 2009 report as the "balance first of year".

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## 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>					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	338,862	357,400	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	338,862	357,400	

**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>				
DISCOUNT/UNAMORTIZE OF 2001 BONDS	4,420	428	14,531	1
DISCOUNT/UNAMORTIZE OF 2008 BONDS	368	428	30,865	2
<b>Total</b>			<b>45,396</b>	
<b>Unamortized premium on debt (251)</b>				
NONE		0		3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	1,936,960	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>1,936,960</u></u>	

### BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)		
BOND ISSUE 2001D	06/15/2001	10/01/2015	4.45%	1,795,000	*	1
BOND ISSUE 2006	04/15/2006	10/01/2026	4.49%	6,600,000	*	2
BOND ISSUE 2008	04/22/2008	10/01/2022	4.10%	4,830,000	*	3
<b>Total Bonds (Account 221):</b>				<b>13,225,000</b>		

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## BONDS (ACCT. 221)

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

#### General footnotes

a/n 221 bonds: This includes current portion of long-term debt.

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## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	1,001,792	1
<b>Accruals:</b>		
Charged water department expense	1,104,164	2
Charged electric department expense	0	3
Charged sewer department expense	103,185	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>1,207,349</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,001,792	6
Social Security taxes	168,556	7
PSC Remainder Assessment	6,948	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>1,177,296</b>	
<b>Balance end of year</b>	<b>1,031,845</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>					
REVENUE BONDS - 2008 ISSUE	137,591	191,115	280,863	<b>47,843</b>	1
REVENUE BONDS - 2006 ISSUE	80,888	319,200	323,550	<b>76,538</b>	2
REVENUE BONDS - 2001D ISSUE	23,723	92,176	94,894	<b>21,005</b>	3
<b>Subtotal</b>	<b>242,202</b>	<b>602,491</b>	<b>699,307</b>	<b>145,386</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>242,202</b>	<b>602,491</b>	<b>699,307</b>	<b>145,386</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	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
A/N 1250 DEBT PYMT FUND	446,231	3
A/N 1258 TECHNOLOGY REPLACEMENT FUND	2,419	4
A/N 1259 BOND RESERVE FUND	1,391,094	5
<b>Total (Acct. 125):</b>	<b>1,839,744</b>	
<b>Depreciation Fund (126):</b>		
A/N 1261 IMPROVEMENT FUND	491,464	6
A/N 1265 EQUIP REPLACEMENT FUND	2,330	7
<b>Total (Acct. 126):</b>	<b>493,794</b>	
<b>Other Special Funds (128):</b>		
A/N TAX EQUIVALENT (PILOT) RESERVE FUND	1,032,018	8
<b>Total (Acct. 128):</b>	<b>1,032,018</b>	
<b>Special Deposits (134):</b>		
NONE	0	9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	2,565,840	11
Electric	0	12
Sewer (Regulated)	1,002,464	13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 142):</b>	<b>3,568,304</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	15
Merchandising, jobbing and contract work	0	16
<b>Other (specify):</b>		
NONE	0	17
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
A/N 1450 TAX ROLL-WATER	399,752	18
A/N 1452 SEWER BILLING FEES	16,645	19
<b>Total (Acct. 145):</b>	<b>416,397</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>		
A/N 1650 PERPAID INS/LIABILITY & PROPERTY	42,741	20
A/N 1651 PREPAID INSURANCE/MISC	125	21
A/N PREPAID INSURANCE/HEALTH	46,332	22
A/N PREPAID INSURANCE/LIFE	1,760	23
<b>Total (Acct. 165):</b>	<b>90,958</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
STUDY FOR NEW WATER SUPPLY	190,564	25
<b>Total (Acct. 183):</b>	<b>190,564</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	28
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
A/N 2331 SEWER USER CHARGES	1,668,660	29
A/N 2336 SEWER CONNECTION FEES	(2,898)	30
<b>Total (Acct. 233):</b>	<b>1,665,762</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,105,725	31
OPEB LIABILITY	172,303	32
A/N 2531 UNAMORTIZED BOND PREMIUM-2006 ISSUE	66,940	33
<b>Total (Acct. 253):</b>	<b>2,344,968</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

#### General footnotes

a/n 1420 A/R-Water measured but not billed \$1,171,117: a/n 1731-1738 Accrued Utility Revenues were closed in 2009, & ending balances were transferred to a/n 1420.

a/n 1421 A/R-Water user charges from CIS \$1,079,393: In past years, this account included both water/sewer receivables from our billing system. In 2009, the receivables were separated between a/n 1421 water, & a/n 1422 sewer.

a/n 1422 A/R-Sewer user charges from CIS \$1,002,464: This receivable sewer amount was included in a/n 1421 in past years.

a/N 1426 A/R misc \$314,784: (\$744,742)-70.2% decrease. Grant money awarded in 2008 but not yet received was included in the 2008 receivable amount. No grant money was received in 2009.

a/n 183 Preliminary surveys & investigation chrgs: \$168,015-851.86% increase. \$55,566 Water quality/corrosion control study, \$29,828 Great Lakes Water Application, \$89,145 Lather's site/future shallow well supply, \$16,025 Reclassify Utility plan for future use from a/n 1050.

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.

a/n 1450 A/R-tax roll-water \$399,752: This account represents the tax roll invoice sent to the city, & remains outstanding as of 12/31/2009.

a/n 1452 A/R sewer billing reimbursement \$16,645: This represents the amount that was accrued in 2009, & billed but not yet received as of 12/31/2009.

a/n 2331 sewer user fees: \$788,647-89.6% increase: In past years, a/n 2337 was used for sewer user fees collected in December but not transferred to the city until January. That account was closed in 2009. All sewer user fees are recorded in a/n 2331.

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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)	52,998,137	0	0	0	<b>52,998,137</b>	<b>1</b>
Materials and Supplies	348,131	0	0	0	<b>348,131</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	15,838,292	0	0	0	<b>15,838,292</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	2,201,278	0	0	0	<b>2,201,278</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>35,306,698</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,306,698</b>	
Net Operating Income	1,429,054	0	0	0	<b>1,429,054</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.05%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.05%</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	2,296,831	0	0	0	<b>2,296,831</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	191,106	0	0	0	<b>191,106</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>2,105,725</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,105,725</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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**Report changes of any of the following types:**

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**1. Acquisitions.**

None

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**2. Leaseholder changes.**

None

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**3. Extensions of service.**

None

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**4. Estimated changes in revenues due to rate changes.**

16% rate increase implemented on 6/5/2009.

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**5. Obligations incurred or assumed, excluding commercial paper.**

None

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**6. Formal proceedings with the Public Service Commission.**

Docket # 6240-WR-106: Application to increase water rates.

Docket # 6240-WI-100: Application for variance to WI Admin Code PSC 185.76 (6) Small Meter Testing Code.

Docket # 1-IC-414: Intervenor compensation filed by Clean Water WI for \$6,983 to participate in Docket # 6240-WR-106.

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**7. Any additional matters.**

1. Two grants awarded in 2009 totaling \$700,000: to be received in 2010
2. WI Dept of Justice ruling against the Utility for non-compliance of radium standards: \$55,000 judgment
  1. \$ 6,937 paid on 6/5/2009
  2. \$17,500 paid on 12/15/2009
  3. \$27,500 to be paid on 6/15/2010
3. Rehab Wells #8 & #10
4. Upgrade Well #9
5. New Well #13 put in service in 2009

## 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)	7,947,522	7,491,830	1
<b>Total Sales of Water</b>	<b>7,947,522</b>	<b>7,491,830</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	102,871	88,676	2
Rents from Water Property (472 )	228,842	282,669	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	22,289	85,142	5
<b>Total Other Operating Revenues</b>	<b>354,002</b>	<b>456,487</b>	
<b>Total Operating Revenues</b>	<b>8,301,524</b>	<b>7,948,317</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	32,156	32,612	6
Pumping Expenses (620-633)	1,036,306	1,039,641	7
Water Treatment Expenses (640-652)	397,437	448,335	8
Transmission and Distribution Expenses (660-678)	1,300,998	986,259	9
Customer Accounts Expenses (901-906)	47,986	124,265	10
Sales Expenses (910 )	0	13,435	11
Administrative and General Expenses (920-932)	1,651,156	1,708,627	12
<b>Total Operation and Maintenance Expenses</b>	<b>4,466,039</b>	<b>4,353,174</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	1,293,692	1,314,689	13
Amortization Expense (404-407)		0	14
Taxes (408 )	1,112,739	1,056,359	15
<b>Total Other Operating Expenses</b>	<b>2,406,431</b>	<b>2,371,048</b>	
<b>Total Operating Expenses</b>	<b>6,872,470</b>	<b>6,724,222</b>	
<b>NET OPERATING INCOME</b>	<b>1,429,054</b>	<b>1,224,095</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	16,955	1,054,288	3,664,807	5
Commercial (461.2 )	2,264	806,736	2,025,079	6
Industrial (461.3 )	147	325,667	658,908	7
Public Authority (461.4 )	117	99,619	240,332	8
<b>Total Metered Sales to General Customers (461)</b>	<b>19,483</b>	<b>2,286,310</b>	<b>6,589,126</b>	
Private Fire Protection Service (462 )	1		122,645	9
Public Fire Protection Service (463 )	1		1,235,751	10
Other Water Sales (465 )	0	0	0	11
Sales for Resale (466 )	0	0	0	12
Interdepartmental Sales (467 )	0	0	0	13
<b>Total Sales of Water</b>	<b>19,485</b>	<b>2,286,310</b>	<b>7,947,522</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	1
<b>Other (specify):</b>		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	1,235,751	3
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>1,235,751</b>	
<b>Forfeited Discounts (470):</b>		
A/N 471 MISC SERVICE REVENUES	17,155	5
Customer late payment charges	85,716	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>102,871</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF UTILITY SPACE	228,842	7
<b>Total Rents from Water Property (472)</b>	<b>228,842</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
INTEREST CHARGES	22,288	9
Return on net investment in meters charged to sewer department	1	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>22,289</b>	

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## OTHER OPERATING REVENUES (WATER)

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

#### General footnotes

a/n 472 Rents from Utility Space: The Utility currently has 10 cell phone providers renting Utility tower space.

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.

Invoice to City of Pewaukee for providing water at Golf Rd flow meter \$22,264.85, interest charges to customers \$23.11

a/n 474 Return on net investments was charged against expenses in 2009.

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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	3,908	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	18,159	17,859	4
Rents (604)	4,743	0	5
Maintenance Supervision and Engineering (610)	0	3,908	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	9,254	6,937	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
<b>Total Source of Supply Expenses</b>	<b>32,156</b>	<b>32,612</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	35,736	31,596	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	783,731	832,788	16
Pumping Labor and Expenses (624)	34,382	39,745	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	82,079	71,066	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	21,463	13,324	21
Maintenance of Structures and Improvements (631)	6,557	7,713	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	72,358	43,409	24
<b>Total Pumping Expenses</b>	<b>1,036,306</b>	<b>1,039,641</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	21,376	12,799	25
Chemicals (641)	128,459	212,649	26
Operation Labor and Expenses (642)	157,249	158,866	27
Miscellaneous Expenses (643)	61,135	22,019	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	13,360	12,799	30
Maintenance of Structures and Improvements (651)	371	2,108	31
Maintenance of Water Treatment Equipment (652)	15,487	27,095	32
<b>Total Water Treatment Expenses</b>	<b>397,437</b>	<b>448,335</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)	45,595	53,035	33
Storage Facilities Expenses (661)	2,511	3,524	34
Transmission and Distribution Lines Expenses (662)	81,781	94,087	35
Meter Expenses (663)	4,137	5,145	36
Customer Installations Expenses (664)	80,382	52,053	37
Miscellaneous Expenses (665)	113,711	80,964	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	2,261	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	6,017	12,953	42
Maintenance of Transmission and Distribution Mains (673)	441,232	221,444	43
Maintenance of Services (675)	97,541	127,096	44
Maintenance of Meters (676)	330,341	211,155	45
Maintenance of Hydrants (677)	73,203	101,535	46
Maintenance of Miscellaneous Plant (678)	24,547	21,007	47
<b>Total Transmission and Distribution Expenses</b>	<b>1,300,998</b>	<b>986,259</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	125	279	48
Meter Reading Expenses (902)	6,468	20,833	49
Customer Records and Collection Expenses (903)	13,530	52,205	50
Uncollectible Accounts (904)	3,189	32,237	51
Miscellaneous Customer Accounts Expenses (905)	7,723	18,711	52
Customer Service and Information Expenses (906)	16,951	0	53
<b>Total Customer Accounts Expenses</b>	<b>47,986</b>	<b>124,265</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	13,435	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>13,435</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	362,514	451,779	55
Office Supplies and Expenses (921)	84,792	70,475	56
Administrative Expenses Transferred--Credit (922)	8,083	124,775	57
Outside Services Employed (923)	231,220	510,131	58
Property Insurance (924)	47,337	25,979	59
Injuries and Damages (925)	57,689	113,549	60
Employee Pensions and Benefits (926)	772,841	523,935	61
Regulatory Commission Expenses (928)	23,904	2,378	62
Duplicate Charges--Credit (929)	0	0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	11,911	45,614	<b>64</b>
Rents (931)	0	0	<b>65</b>
Maintenance of General Plant (932)	67,031	89,562	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>1,651,156</b>	<b>1,708,627</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,466,039</b>	<b>4,353,174</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

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

a/n 626 Misc exp: \$11,013-15.49% increase. The increase is the result of higher labor costs for additional pump facilities & treatment equipment.

a/n 633 Maint of pumping equip: \$28,949-66.69% increase. As with a/n 626, this increase is the result of higher labor costs for additional pump facilities & treatment equipment.

a/n 641 Chemicals: (\$84,190)-39.59% decrease. Stabilization of product costs plus 2 of our largest radium removal plants were out of service for part of 2009 resulted in the decrease in the account.

a/n 643 Misc exp: \$39,116-177.65% increase. New water supply work order projects that were previously allocated to preliminary studies were expensed in this account in 2009.

a/n 652 Maint of water treatment equip: (\$11,608)-42.84% decrease. Labor costs were lower in 2009.

a/n 664 Customer installations exp: \$28,329-54.42% increase. New state requirements for the cross connection program resulted in the increase.

a/n 665 Misc exp: \$32,747-40.45% increase. The increase is due to the continuing update of our CityWorks Asset Mgmt Module in the GIS system.

a/n 673 Maint of trans & distribution mains: \$219,788-99.25% increase. The Utility experienced a record year in main breaks. The severe cold resulted in more than 32 main breaks in 2009.

a/n 675 Maint of services: (\$29,555)-23.25% decrease. Reallocation of overhead costs associated with this account resulted in the decrease.

a/n 676 Maint of meters: \$119,186-56.44% increase. The increase is due to the planned changeover program that began in 2007 to convert MIU's to radio read heads. In 2009, we changed 2,353 meters to radio read heads.

a/n 677 Maint of hydrant: (\$28,332)-27.90% decrease. Reallocation of overhead costs associated with this account resulted in the decrease.

a/n 902 Meter reading exp: (\$14,365)-68.95% decrease. Reallocation of overhead costs associated with this account along with reconciliation of joint metering allocation for PILOT resulted in this decrease.

a/n 903 Cust records & collection exp: (\$38,675)-74.08% decrease. Reallocation of overhead costs associated with this account resulted in the decrease.

a/n 904 Uncollectible accts: (\$29,048)-90.11% decrease. Very few accounts were written off in 2009 as most were written off in 2008. The accounts written off in 2008 were very old.

a/n 905 Misc cust accts exp: (\$10,988)-58.72% decrease. Reallocation of overhead costs associated with this account resulted in the decrease.

a/n 906 Customer serv & info exp: \$16,951-100% increase. The expenses in this account include mgr's time, our toilet rebate program, our sprinkling ordinance information mailings, & water education program costs. In past years, these costs were expensed to a/n 910 & a/n 930.

a/n 910 Sales exp: (\$13,435)-100% decrease. The expenses in this account included mgr's time, & our toilet rebate program. In 2009, there were allocated to a/n 906.

a/n 920 Adm & gen salaries: (\$89,265)-19.76% decrease. Reallocation of overhead costs associated with this account resulted in the decrease.

a/n 921 office supplies & expenses: \$14,317-20.31% increase. In 2009, this account captured the expenses for mileage, office supplies, bank fees, postage, & administrative training. Also, there are expenses such as lawn maint that are now being reallocated this account.

a/n 922 admin exp transferred: (\$116,692)-93.52% decrease. The overhead costs that have been allocated to this account in past years were capitalized in 2009.

a/n 923 Outside serv employed: (\$278,911)-54.67% decrease. The costs allocated to this account are less than in past years. Preliminary studies for radium compliance were allocated to a/n 1830 in 2009.

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## WATER OPERATION & MAINTENANCE EXPENSES

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2009 vs 2008:

a/n 924 Property ins \$21,358-82.21% increase. This account was understated in 2008. The expenses in this account for 2009 are properly stated, & more in line with past years.

a/n 925 Injuries & damages: (\$55,860)-49.19% decrease. Internal accounting procedures changed in 2009. The expenses are more accurately recorded in operational accounts.

a/n 926 Employee pensions & benefits: \$248,906-47.51% increase. In 2009, the Utility began to accrue the liability for retiree benefits.

a/n 928 Regulatory commission exp: \$21,526-905.21% increase. There were 3 applications processed in 2009: Intervenor Financing Docket 1-IC-414; Variance to WI Admin Code PSC 185.76 (6) small meter testing code Docket 6240-WI-100; Authority to increase water rates Docket 6240-WR-106.

a/n 930 Misc general exp: (\$33,703)-73.89% decrease. Reallocation of overhead costs associated with this account resulted in the decrease.

a/n 932 Maint of general plant: (\$22,531)-25.16% decrease. As with a/n 922, the overhead costs that were allocated to this account in past years were capitalized. Also, some expenses were allocated to a/n 906.

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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		1,031,845	1,001,791	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		94,610	59,620	2
<b>Net property tax equivalent</b>		<b>937,235</b>	<b>942,171</b>	
Social Security		168,556	107,062	3
PSC Remainder Assessment		6,948	7,126	4
Other (specify):				
NONE		0	0	5
TAX EQUIVALENT CHARGED TO CLEARING ACCTS		0	0	6
<b>Total tax expense</b>		<b>1,112,739</b>	<b>1,056,359</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			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.180000				3
County tax rate	mills		1.940000				4
Local tax rate	mills		8.950000				5
School tax rate	mills		9.300000				6
Voc. school tax rate	mills		1.200000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.570000</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>21.570000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>8.950000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.500000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.450000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.570000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.901715</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.570000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.450000</b>				<b>21</b>
Utility Plant, Jan. 1	\$	89,605,803	89,605,803				22
Materials & Supplies	\$	357,400	357,400				23
<b>Subtotal</b>	\$	<b>89,963,203</b>	<b>89,963,203</b>				<b>24</b>
Less: Plant Outside Limits	\$	1,639,775	1,639,775				25
<b>Taxable Assets</b>	\$	<b>88,323,428</b>	<b>88,323,428</b>				<b>26</b>
Assessment Ratio	dec.		0.899700				27
<b>Assessed Value</b>	\$	<b>79,464,588</b>	<b>79,464,588</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.450000</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,545,586</b>	<b>1,545,586</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	840,079					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	1,031,845					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,031,845</b>					<b>34</b>
Footnotes			*				35

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## PROPERTY TAX EQUIVALENT (WATER)

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

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The lower tax equivalent was authorized by the City of Waukeha Common Council on 11/19/2004.  
It is for years 2005 thru 2011.

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## 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)	204,665				204,665	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	1,472,336	1,879,168		(96,607)	3,254,897	* 8
Supply Mains (316)	147,399				147,399	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>1,824,400</b>	<b>1,879,168</b>	<b>0</b>	<b>(96,607)</b>	<b>3,606,961</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	181,670				181,670	11
Structures and Improvements (321)	2,326,633	1,072,520		(478,522)	2,920,631	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	5,705,492	501,723	329,927	(1,156,091)	4,721,197	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>8,213,795</b>	<b>1,574,243</b>	<b>329,927</b>	<b>(1,634,613)</b>	<b>7,823,498</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	2,957,485			(910,754)	2,046,731	* 18
Sand or Other Media Filtration Equipment (332)	997,696	0	34,753	7,363	970,306	* 19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	672,719			(224,929)	447,790	* 21
<b>Total Water Treatment Plant</b>	<b>4,627,900</b>	<b>0</b>	<b>34,753</b>	<b>(1,128,320)</b>	<b>3,464,827</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0	844			844	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	4,080,567	4,219			4,084,786	24
Transmission and Distribution Mains (343)	18,650,539	1,470,131	35,973	(86,520)	19,998,177	* 25
Services (345)	2,757,994	93,063		(1,863)	2,849,194	* 26
Meters (346)	6,339,010	762,747	1,933,206	(485,691)	4,682,860	* 27
Hydrants (348)	1,394,316	48,166		(963)	1,441,519	* 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>33,222,426</b>	<b>2,379,170</b>	<b>1,969,179</b>	<b>(575,037)</b>	<b>33,057,380</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	68,390				68,390	30
Structures and Improvements (390)	1,522,007	6,388		(128)	1,528,267	* 31
Office Furniture and Equipment (391)	156,741				156,741	32
Computer Equipment (391.1)	1,066,248	23,014		(461)	1,088,801	* 33
Transportation Equipment (392)	757,869	39,367	29,858	(778)	766,600	* 34
Stores Equipment (393)	12,850				12,850	35
Tools, Shop and Garage Equipment (394)	317,701	18,617		10,295	346,613	* 36
Laboratory Equipment (395)	5,842				5,842	37
Power Operated Equipment (396)	300,496	108,542	65,000	(2,174)	341,864	* 38
Communication Equipment (397)	168,137				168,137	39
SCADA Equipment (397.1)	661,910	129,781	165,750	5,339	631,280	* 40
Miscellaneous Equipment (398)	1,512		1,512		0	41
<b>Total General Plant</b>	<b>5,039,703</b>	<b>325,709</b>	<b>262,120</b>	<b>12,093</b>	<b>5,115,385</b>	
<b>Total utility plant in service directly assignable</b>	<b>52,928,224</b>	<b>6,158,290</b>	<b>2,595,979</b>	<b>(3,422,484)</b>	<b>53,068,051</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>52,928,224</b>	<b>6,158,290</b>	<b>2,595,979</b>	<b>(3,422,484)</b>	<b>53,068,051</b>	

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

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

**General footnotes**

**Sub-accounts:**

- a/n 332.0 Treatment equip chlorine
- a/n 332.1 Treatment equip fluoride
- a/n 332.2 Treatment equip silicate
- a/n 334.1 Treatment equip radium-Utility plant
- a/n 334.2 Treatment equip radium-Contributed plant
- a/n 342.0 Trans & distribution reservoirs-Utility plant
- a/n 342.2 Trans & distribution reservoirs-Contributed plant
- a/n 343.1 Trans & distribution mains-Utility plant
- a/n 343.2 Trans & distribution mains-Contributed plant
- a/n 345.1 Trans & distribution services-Utility plant
- a/n 345.2 Trans & distribution services-Contributed plant
- a/n 346.0 Trans & distribution meters
- a/n 346.1 Trans & distribution AMR equipment
- a/n 348.1 Trans & distribution hydrants-Utility plant
- a/n 348.2 Trans & distribution hydrants-Contributed plant
- a/n 391.0 Gen plant office furniture & equipment
- a/n 391.1 Gen plant computers
- a/n 397.0 Gen plant communications equip-radios & phones
- a/n 397.1 Gen plant SCADA system

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.**

a/n 314 Wells & springs: Construction costs for Well #13 \$1,877,446; labor costs for Well #13 supervision of engineering services \$1,722

a/n 321 Structures & improvements: Labor costs for Well #9 supervision of engineering services \$1,722; Well #9 booster upgrades \$1,066,019; Well #9 retaining wall \$4,779

a/n 325 Electric pumping equip: Well #8 raw water bypass \$7,341; install #1, #2 booster pumps & pump motor @ SE Highline booster station \$51,457; Well #10 pump repair \$391,423; Woodridge booster upgrade \$30,908; Oakmont booster upgrade \$6,016; Well #8 pump repair \$14,578

a/n 396 Power operated equip: 2009 Caterpillar backhoe/loader \$108,542

a/n 397.1 SCADA equip: SCADA upgrades @ Madison booster station \$35,000, Oakmont booster station \$15,300, & SE Highline booster station \$4,600; Well #9 SCADA upgrade \$34,600; Master SCADA upgrade \$40,281

**If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.**

a/n 325 Electric pumping equip: Well #10 pump equipment damaged by lightning \$326,617

a/n 397.1 SCADA equip: Fully depreciated assets \$147,782; Madison, Oakmont, & SE Highline booster stations \$17,967

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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 Adjustments for any account are nonzero, please explain.

a/n 314 Wells & springs (\$96,607). Reclassify amt to proper accts.

a/n 321 Structures & improvements (\$478,522). Reclassify amt from U-Plant to C-Plant (\$388,838), reclassify amt to proper accts (\$89,684).

a/n 325 Electric pumping equip (\$1,159,401). Reclassify amt from U-Plant to C-Plant (\$1,147,285), reclassify amt to proper accts (\$12,116).

a/n 331 Structures & Improvements (\$910,754). Reclassify amt from U-Plant to C-Plant.

a/n 332 Treatment equip \$7,363. Reclassify amt to proper accts.

a/n 334.1 Treatment equip radium (\$224,929). Reclassify amt from U-Plant to C-Plant.

a/n 343.1 Mains (\$86,520). Reclassify amt to proper accts.

a/n 345.1 Services (\$1,863). Reclassify amt to proper accts

a/n 346 Meters (\$2,094,718). Reclassify amt to proper accts.

a/n 348.1 Hydrants (\$963). Reclassify amt to proper accts.

a/n 390 Structures & Improvements (\$128). Reclassify amt to proper accts.

a/n 391.1 Computer equip (\$461). Reclassify amt to proper accts.

a/n 392 Transportation equip (\$778). Reclassify amt to proper accts.

a/n 394 Tools, shop & garage equip \$10,295. Reclassify amt to proper accts.

a/n 396 Power operated equip (\$2,174). Reclassify amt to proper accts.

a/n 397.1 SCADA equip \$5,339. Reclassify amt to proper accts.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	233,808			388,838	622,646	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0			1,147,285	1,147,285	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>233,808</b>	<b>0</b>	<b>0</b>	<b>1,536,123</b>	<b>1,769,931</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0			910,754	910,754	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	600,000			224,929	824,929	21
<b>Total Water Treatment Plant</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>1,135,683</b>	<b>1,735,683</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)	8,205				8,205	24
Transmission and Distribution Mains (343)	22,795,064	15,702		(315)	22,810,451	25
Services (345)	7,002,643				7,002,643	26
Meters (346)	0				0	27
Hydrants (348)	2,930,908				2,930,908	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>32,736,820</b>	<b>15,702</b>	<b>0</b>	<b>(315)</b>	<b>32,752,207</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>33,570,628</b>	<b>15,702</b>	<b>0</b>	<b>2,671,491</b>	<b>36,257,821</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>33,570,628</b>	<b>15,702</b>	<b>0</b>	<b>2,671,491</b>	<b>36,257,821</b>	

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

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**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)**

**General footnotes**

Sub-accounts:

- a/n 332.0 Treatment equip chlorine
- a/n 332.1 Treatment equip fluoride
- a/n 332.2 Treatment equip silicate
- a/n 334.1 Treatment equip radium-Utility plant
- a/n 334.2 Treatment equip radium-Contributed plant
- a/n 342.0 Trans & distribution reservoirs-Utility plant
- a/n 342.2 Trans & distribution reservoirs-Contributed plant
- a/n 343.1 Trans & distribution mains-Utility Plant
- a/n 343.2 Trans & distribution mains-Contributed plant
- a/n 345.1 Trans & distribution services-Utility plant
- a/n 345.2 Trans & distribution services-Contributed plant
- a/n 346.0 Trans & distribution meters
- a/n 346.1 Trans & distribution AMR equipment
- a/n 348.1 Trans & distribution hydrants-Utility plant
- a/n 348.2 Trans & distribution hydrants-Contributed plant
- a/n 391.0 Gen plant office furniture & equipment
- a/n 391.1 Gen plant computers
- a/n 397.0 Gen plant communications equip-radios & phones
- a/n 397.1 Gen plant SCADA system

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

- a/n 321 Structures & improvements \$388,838. Reclassify from U-Plant to C-Plant
  
- a/n 325.2 Electric pumping equip \$1,147,285. Reclassify from U-Plant to C-Plant
  
- a/n 331.2 Structures & Improvements \$910,754. Reclassify from U-Plant to C-Plant
  
- a/n 334.2 Treatment equip-Radium \$224,929. Reclassify from U-Plant to C-Plant
  
- a/n 343.2 Mains (\$315). Reclassify amt to proper accts

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	870,398	2.90%	68,545	4
Supply Mains (316)	43,755	1.80%	2,653	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>914,153</b>		<b>71,198</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	824,891	3.20%	83,956	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	1,828,057	4.40%	254,318	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>2,652,948</b>		<b>338,274</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	240,387	3.20%	80,067	12
Sand or Other Media Filtration Equipment (332)	227,013	6.00%	57,344	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	22,200	6.00%	33,615	15
<b>Total Water Treatment Plant</b>	<b>489,600</b>		<b>171,026</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,560,530	1.90%	77,571	17
Transmission and Distribution Mains (343)	2,387,395	1.30%	251,217	18
Services (345)	799,189	2.90%	81,304	19
Meters (346)	3,828,436	5.50%	289,472	20
Hydrants (348)	317,374	2.20%	31,194	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>8,892,924</b>		<b>730,758</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	568,759	2.90%	44,229	23
Office Furniture and Equipment (391)	151,287	5.80%	5,454	24
Computer Equipment (391.1)	1,066,248	20.00%	275,646	25
Transportation Equipment (392)	501,470	13.30%	101,387	26
Stores Equipment (393)	9,497	5.80%	747	27
Tools, Shop and Garage Equipment (394)	317,701	5.80%	19,265	28
Laboratory Equipment (395)	5,790	5.80%	2,686 *	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					938,943	4
316					46,408	5
317					0	6
	0	0	0	0	985,351	
321				(2,623)	906,224	7
323					0	8
325	329,927			(18,874)	1,733,574	9
326					0	10
328					0	11
	329,927	0	0	(21,497)	2,639,798	
331				(14,243)	306,211	12
332	34,753				249,604	13
333					0	14
334				(11,268)	44,547	15
	34,753	0	0	(25,511)	600,362	
341					0	16
342					1,638,101	17
343	35,973			(803)	2,601,836	18
345					880,493	19
346	1,933,206				2,184,702	20
348				(68)	348,500	21
349					0	22
	1,969,179	0	0	(871)	7,653,632	
390					612,988	23
391					156,741	24
391.1				(264,369)	1,077,525	25
392	29,858			(392)	572,607	26
393					10,244	27
394					336,966	28
395				(2,295)	6,181 *	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)	249,923	7.50%	24,089	<b>30</b>
Communication Equipment (397)	168,137	15.00%	0	<b>31</b>
SCADA Equipment (397.1)	376,507	9.20%	61,727	<b>32</b>
Miscellaneous Equipment (398)	1,512	5.80%	0	<b>33</b>
<b>Total General Plant</b>	<b>3,416,831</b>		<b>535,230</b>	
<b>Total accum. prov. directly assignable</b>	<b>16,366,456</b>		<b>1,846,486</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>16,366,456</b>		 <b>1,846,486</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	65,000				209,012	30
397					168,137	31
397.1	165,750			8,100	280,584	32
398	1,512				0	33
	<b>262,120</b>	<b>0</b>	<b>0</b>	<b>(258,956)</b>	<b>3,430,985</b>	
	<b>2,595,979</b>	<b>0</b>	<b>0</b>	<b>(306,835)</b>	<b>15,310,128</b>	
					<b>0</b>	<b>34</b>
	<b>2,595,979</b>	<b>0</b>	<b>0</b>	<b>(306,835)</b>	<b>15,310,128</b>	

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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.

a/n 395 - Beginning balance incorrect. Adjustment made in 2008 was made to incorrect account for \$392.

If Adjustments for any account are nonzero, please explain.

a/n 321 Structures & improvements (\$2,623). Reclassify depreciation amt to a/n 397.1 (\$2,240), adjusting entry from auditors after 2008 PSC report was filed (\$383).

a/n 325 Electric pumping equip (\$18,874). Adjusting entry from auditors after the 2008 PSC report was filed.

a/n 331 Structures & improvement (\$14,243). Adjusting entry from auditors after the 2008 PSC report was filed.

a/n 334.1 Other water treatment equip (\$11,268). 2009 depreciation correction (\$41,000), adjusting entry from auditors after the 2008 PSC report was filed \$29,732.

a/n 343 Trans & distribution mains (\$803). Adjusting entry from auditors after the 2008 PSC report was filed.

a/n 346 Meters (\$1,609,027). Correction of depreciation from prior years 2004-2008.

a/n 348 Hydrant (\$68). Adjusting entry from auditors after the 2008 PSC report was filed.

a/n 391.1 Computer equip (\$264,369). Correction of depreciation from prior years.

a/n 392 Transportation equip (\$392). Adjusting entry from auditors after the 2008 PSC report was filed.

a/n 392 Lab equip (\$2,295). Depreciation correction (\$2,688), adjusting entry from auditors after the 2008 PSC report was filed \$393.

a/n 397.1 SCADA equip \$8,100. Depreciation correction for SCADA upgrade in YE 2000.

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

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	10,989	3.20%	13,703	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	4.42%	25,240	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>10,989</b>		<b>38,943</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	3.20%	14,572	12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	9,750	3.25%	42,748	15
<b>Total Water Treatment Plant</b>	<b>9,750</b>		<b>57,320</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	77	1.87%	156	17
Transmission and Distribution Mains (343)	2,845,064	1.30%	296,436	18
Services (345)	1,928,467	2.90%	203,077	19
Meters (346)	0	0.00%		20
Hydrants (348)	657,362	2.20%	64,480	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>5,430,970</b>		<b>564,149</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					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					24,692	7
323					0	8
325					25,240	9
326					0	10
328					0	11
	0	0	0	0	49,932	
331					14,572	12
332					0	13
333					0	14
334					52,498	15
	0	0	0	0	67,070	
341					0	16
342					233	17
343					3,141,500	18
345					2,131,544	19
346					0	20
348					721,842	21
349					0	22
	0	0	0	0	5,995,119	
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>5,451,709</b>		<b>660,412</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>5,451,709</b>		<b>660,412</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	
	0	0	0	0	6,112,121	
					0	34
	0	0	0	0	6,112,121	

## 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			206,586	<b>206,586</b>	1
February			190,780	<b>190,780</b>	2
March			204,664	<b>204,664</b>	3
April			193,118	<b>193,118</b>	4
May			212,248	<b>212,248</b>	5
June			219,664	<b>219,664</b>	6
July			239,159	<b>239,159</b>	7
August			222,181	<b>222,181</b>	8
September			216,080	<b>216,080</b>	9
October			200,144	<b>200,144</b>	10
November			186,734	<b>186,734</b>	11
December			188,537	<b>188,537</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>2,479,895</b>	<b>2,479,895</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):	2,479,895	1
Less: Gallons (000's) used in the treatment process:	10,912	2
Subtotal: Gallons (000's) entering distribution system:	<b>2,468,983</b>	3
Less: Gallons (000's) sold:	2,286,310	4
Gallons (000's) entering distribution system but not sold:	<b>182,673</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	638	7
Gallons (000's) used for fire protection:	180	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	4,984	10
Subtotal Estimated Usage:	<b>5,802</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	10,951	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	<b>165,920</b>	17
Subtotal of Estimated Losses:	<b>176,871</b>	18
Percentage of water entering distribution system sold:	<b>93%</b>	19
Percentage of unaccounted for water:	<b>7%</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.)	9,346	22
Date of maximum: 08/04/2009		23
Cause of maximum: Hot, dry weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	5,156	25
Date of minimum: 11/01/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	9,724,221	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:	32	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	66,762	35
Outside municipality?	134	36

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#1 NORTH STREET - ABANDONED	BH427	0	0	0	No	1
#10 WOLF RD	BH436	2,145	28	3,418,560	Yes	2
#11 2578 RIVER RD	RL255	127	16	462,240	Yes	3
#12 2566 RIVER RD	RL256	144	16	997,920	Yes	4
#2 BAXTER ST	EQ944	1,835	14	0	No	5
#3 MORELAND	BH429	1,995	14	1,404,000	Yes	6
#4 NEWHALL	BH430	1,995	12	0	No	7
#5 EAST AVE	BH431	2,120	19	1,586,880	Yes	8
#6 SUNSET DR	BH432	2,075	20	2,852,640	Yes	9
#7 MERRILL	BH433	1,650	20	980,640	Yes	10
#8 SAYLESVILLE RD	BH434	2,024	20	1,340,640	Yes	11
#9 CRESTWOOD	BH435	1,725	20	1,847,500	Yes	12
#13 ENGLER	WK947	105	16	1,080,000	Yes	13

## 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	#10	#13A	#13B	1
Location	WELL #10	WELL #13	WELL #13	2
Purpose	P	P	B	3
Destination	R	R	D	4
Pump Manufacturer	CENTRILIFT	GOULDS	FAIRBANKS MORSE	5
Year Installed	2009	2009	2009	6
Type	SUBMERSIBLE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,800	750	900	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	GE	US MOTORS	10
Year Installed	2009	2009	2009	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	800	30	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#13C	#2A	#2B	15
Location	WELL #13	WELL #2	WELL #2	16
Purpose	B	P	B	17
Destination	D	R	D	18
Pump Manufacturer	FAIRBANKS MORSE	BYRON JACKSON	PEERLESS	19
Year Installed	2009	1993	1998	20
Type	CENTRIFUGAL	SUBMERSIBLE	CENTRIFUGAL	21
Actual Capacity (gpm)	900	605	800	22
Pump Motor or Standby Engine Mfr	US MOTORS	BYRON JACKSON	US	24
Year Installed	2009	1993	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	200	75	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3A	#5A	#5B	1
Location	WELL #3	WELL #5	WELL #5	2
Purpose	P	P	B	3
Destination	D	R	D	4
Pump Manufacturer	CENTRILIFT	GOULDS	PEERLESS	5
Year Installed	2007	1999	1956	6
Type	SUBMERSIBLE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	975	1,102	1,200	8
Pump Motor or Standby Engine Mfr	CENTRILIFT	GE	GE	9 10
Year Installed	2007	1991	1956	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	322	250	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5C	#6A	#6B	15
Location	WELL #5	WELL #6	WELL #6	16
Purpose	B	P	B	17
Destination	D	R	D	18
Pump Manufacturer	ITT-AC	BYRON JACKSON	AMERICAN MARSH	19
Year Installed	1996	1997	2004	20
Type	CENTRIFUGAL	SUBMERSIBLE	CENTRIFUGAL	21
Actual Capacity (gpm)	800	1,533	2,000	22
Pump Motor or Standby Engine Mfr	MARATHON	BYRON JACKSON	US	23 24
Year Installed	1996	1999	2004	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	40	400	150	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	#6C	#7	#8A	1
Location	WELL #6	WELL #7	WELL #8	2
Purpose	B	P	P	3
Destination	D	D	R	4
Pump Manufacturer	ITT-AC	CENTRILIFT	CENTRILIFT	5
Year Installed	2000	2005	2009	6
Type	CENTRIFUGAL	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	2,300	730	1,600	8
Pump Motor or Standby Engine Mfr	US	CENTRILIFT	CENTRILIFT	9 10
Year Installed	2000	2005	2009	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	200	350	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8B	#8C	#9A	15
Location	WELL #8	WELL #8	WELL #9	16
Purpose	B	B	P	17
Destination	D	D	R	18
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	CENTRILIFT	19
Year Installed	2006	2006	2002	20
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	21
Actual Capacity (gpm)	2,600	2,600	1,350	22
Pump Motor or Standby Engine Mfr	US	US	CENTRILIFT	23 24
Year Installed	2006	2006	2002	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	150	150	350	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	#9B	#9C	#9D	1
Location	WELL #9	WELL #9	WELL #9	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	2009	2009	2009	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,200	2,200	1,400	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	2009	2009	2009	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	150	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	AIRPORT BOOSTER-A	AIRPORT BOOSTER-B	HIGHLINE BOOSTER-A	15
Location	AIRPORT BOOSTER	AIRPORT BOOSTER	HIGHLINE BOOSTER	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	AURORA	PEERLESS	19
Year Installed	1989	1989	1998	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,900	1,100	1,000	22
Pump Motor or Standby Engine Mfr	US	GE	US	23
Year Installed	1989	2001	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	30	50	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGHLINE BOOSTER-B	HIGHLINE BOOSTER-C	HILLCREST BOOSTER-A	1
Location	HIGHLINE BOOSTER	HIGHLINE BOOSTER	HILLCREST BOOSTER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	AURORA	5
Year Installed	1998	1998	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	250	8
Pump Motor or Standby Engine Mfr	US	US	MARATHON	9 10
Year Installed	1998	1998	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	15	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HILLCREST BOOSTER-B	HILLCREST BOOSTER-C	HILLCREST BOOSTER-D	15
Location	HILLCREST BOOSTER	HILLCREST BOOSTER	HILLCREST BOOSTER	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	AURORA	BERKLEY	19
Year Installed	1996	1996	2000	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	250	2,000	60	22
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	US	23 24
Year Installed	1996	1996	2000	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	15	75	5	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	MADISON BOOSTER-A	MADISON BOOSTER-B	OAKMONT BOOSTER #1	1
Location	MADISON BOOSTER	MADISON BOOSTER	OAKMONT BOOSTER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	2007	2007	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,100	2,100	150	8
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	US	9 10
Year Installed	2007	2007	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	8	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	OAKMONT BOOSTER #2	OAKMONT BOOSTER #3	OAKMONT BOOSTER #4	15
Location	OAKMONT BOOSTER	OAKMONT BOOSTER	OAKMONT BOOSTER	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	AURORA	AURORA	19
Year Installed	2004	2004	2004	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	150	1,000	1,000	22
Pump Motor or Standby Engine Mfr	US	US	US	23 24
Year Installed	2004	2004	2004	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	8	40	40	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	RIVER HILLS-A	RIVER HILLS-B	SOUTHEAST BOOSTER	1
Location	RIVER PLACE	RIVER PLACE	WELL #5	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AC	5
Year Installed	2004	2009	1983	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	175	175	900	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	US	9 10
Year Installed	2004	2009	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	3	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STARDUST BOOSTER-A	STARDUST BOOSTER-B	TALLGRASS BOOSTER	15
Location	STARDUST BOOSTER	STARDUST BOOSTER	UWW BOOSTER	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	AURORA	AURORA	19
Year Installed	2003	1976	1996	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	700	1,000	130	22
Pump Motor or Standby Engine Mfr	US	MARATHON	MARATHON	23 24
Year Installed	2003	1991	1996	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	15	30	5	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #11	WELL #12	WOODRIDGE BOOSTER-A	1
Location	2578 RIVER RD	2566 RIVER RD	WOODRIDGE BOOSTER	2
Purpose	P	P	B	3
Destination	R	R	D	4
Pump Manufacturer	GRUNDFOS	GRUNDFOS	WEINMAN	5
Year Installed	2006	2009	1999	6
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	475	800	1,000	8
Pump Motor or Standby Engine Mfr	GRUNDFOS	GRUNDFOS	LEESON	9 10
Year Installed	2006	2009	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	50	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WOODRIDGE BOOSTER-B			15
Location	WOODRIDGE BOOSTER			16
Purpose	B			17
Destination	D			18
Pump Manufacturer	WEINMAN			19
Year Installed	1999			20
Type	CENTRIFUGAL			21
Actual Capacity (gpm)	1,000			22
Pump Motor or Standby Engine Mfr	LEESON			23 24
Year Installed	1999			25
Type	ELECTRIC			26
Horsepower	40			27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification number or name	#2	#3	#5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		R	3
Year constructed	1932		1956	4
Primary material (earthen, steel, concrete, other)	CONCRETE		CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0		0	6
Total capacity in gallons (actual)	222,000		2,000,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.2587	1.3997	1.6066	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	#6	#8	#9	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4 5
Year constructed	1960	1968	1970	6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	0	0	0	9 10
Total capacity in gallons (actual)	2,000,000	2,000,000	1,500,000	11
<b>WATER TREATMENT PLANT</b>				<b>12</b> <b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.6510	3.5999	1.9440	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	EVERGREEN TOWER	HILLCREST/WELL #10	HUNTER TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3 4 5
Year constructed	1958	1978	1998	6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	108	123	263	9 10
Total capacity in gallons (actual)	250,000	5,000,000	400,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14 15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		16 17 18
Filters, type (gravity, pressure, other, none)		PRESSURE		19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		3.5999		21 22 23
Is a corrosion control chemical used (yes, no)?		Y		24 25
Is water fluoridated (yes, no)?		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	MEADOWBROOK	MORRIS TOWER	NE AREA/DAVIDSON	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4 5
Year constructed	1999	1998	1968	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	159	180	150	9 10
Total capacity in gallons (actual)	300,000	100,000	250,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				14 15
Points of application (wellhouse, central facilities, booster station, other)				16 17 18
Filters, type (gravity, pressure, other, none)				19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21 22 23
Is a corrosion control chemical used (yes, no)?				24 25
Is water fluoridated (yes, no)?				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	NW AREA/UWW		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	163		6
Total capacity in gallons (actual)	1,250,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
Footnotes			15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.250	552	0	0	0	552	1	
M	D	2.000	1,712	0	0	0	1,712	2	
M	D	4.000	3,508	0	0	0	3,508	3	
P	D	4.000	1,912	0	0	0	1,912	4	
M	D	6.000	403,955	0	1,345	0	402,610	5	
P	D	6.000	5,723	57	0	0	5,780	6	
M	D	8.000	602,160	0	1,480	0	600,680	7	
M	T	8.000	0	26	0	0	26	8	
P	D	8.000	211,922	1,781	0	0	213,703	9	
M	D	10.000	7,800	0	0	0	7,800	10	
P	D	10.000	1,430	0	0	0	1,430	11	
M	D	12.000	0	1,042	0	0	1,042	12	
M	T	12.000	246,637	45	0	0	246,682	13	
P	D	12.000	116,991	209	0	0	117,200	14	
M	D	16.000	0	1,474	0	0	1,474	15	
M	T	16.000	95,014	0	0	0	95,014	16	
P	T	16.000	11,624	0	0	0	11,624	17	
M	D	20.000	0	5,698	0	0	5,698	18	
M	T	20.000	56,347	0	0	0	56,347	19	
P	T	20.000	3,652	0	0	0	3,652	20	
M	T	24.000	7,631	0	0	0	7,631	21	
<b>Total Within Municipality</b>			<b>1,778,570</b>	<b>10,332</b>	<b>2,825</b>	<b>0</b>	<b>1,786,077</b>		
<b>Total Utility</b>			<b>1,778,570</b>	<b>10,332</b>	<b>2,825</b>	<b>0</b>	<b>1,786,077</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.**

Column e - # of feet added in 2009 for developers is 1,286 ft. installed at actual cost. There was 9,046 ft. of Utility installed mains and/or infrastructure work.

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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)	
M	0.500	7	0	0	0	7	0	1
M	0.750	2,186	0	0	0	2,186	0	2
M	1.000	14,061	42	0	0	14,103	0	* 3
P	1.000	379	0	0	0	379	0	4
P	1.250	139	0	0	0	139	0	5
M	1.250	1,721	7	0	0	1,728	0	* 6
M	1.500	518	0	0	0	518	0	7
P	1.500	28	0	0	0	28	0	8
M	2.000	509	1	0	0	510	0	* 9
P	2.000	14	0	0	0	14	0	10
M	3.000	8	0	0	0	8	0	11
P	4.000	8	1	0	0	9	0	* 12
M	4.000	155	0	0	0	155	0	13
P	6.000	106	0	0	0	106	0	14
M	6.000	120	3	0	0	123	0	* 15
P	8.000	8	1	0	0	9	0	* 16
P	8.000	89	0	0	0	89	0	17
M	12.000	2	0	0	0	2	0	18
<b>Total Utility</b>		<b>20,058</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>20,113</b>	<b>0</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

#### General footnotes

Services installed by the Utility are billed directly to the property owners after completion on a basis of the prior year's average cost of 1" copper service. Homeowner installed services are recorded at estimated costs. There were zero utility owned services not in use at year end.

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

Services installed by the Utility are billed directly to the property owners after completion on the basis of the prior year's average cost of 1" copper service. In 2009, 11 services were developer installed, 44 services were Utility installed, & 21 services were homeowner installed. Homeowner installed services are recorded at estimated cost.

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

There were zero utility owned services not in use at year end.

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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	17,496	0	8	(4)	17,484	2,304	1
0.750	1,743	1	86	(1)	1,657	119	2
1.000	971	0	14	0	957	46	3
1.500	387	10	21	(1)	375	97	4
2.000	378	0	15	1	364	82	5
3.000	39	2	0	0	41	10	6
4.000	23	0	0	0	23	5	7
6.000	13	2	1	1	15	10	8
<b>Total:</b>	<b>21,050</b>	<b>15</b>	<b>145</b>	<b>(4)</b>	<b>20,916</b>	<b>2,673</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	15,664	640	42	11	0	1,127	17,484	1
0.750	1,276	288	14	4	0	75	1,657	2
1.000	58	768	32	30	0	69	957	3
1.500	0	311	14	14	0	36	375	4
2.000	0	227	31	47	0	59	364	5
3.000	0	21	2	6	0	12	41	6
4.000	0	4	6	4	0	9	23	7
6.000	0	2	6	1	0	6	15	8
<b>Total:</b>	<b>16,998</b>	<b>2,261</b>	<b>147</b>	<b>117</b>	<b>0</b>	<b>1,393</b>	<b>20,916</b>	

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## METERS

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### Meters (Page W-21)

#### Explain all reported adjustments.

Column e: adjustments are the result of the reconciliation between the EOY report & physical inventory of all in-stock meters.

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

The Utility uses the alternative sample-testing plan for in-use meters per PSC 185.761. The last major change out program began in 1988 using a 20-year cycle. We are currently in a meter change out, & radio read conversion program.

#### 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.

No-all station meters are tested yearly.

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

3-6" meters were purchased in 2008. They were factory-tested at time of purchase.

2-6" meters are not in use by the property owners: Waukesha Memorial Hospital & Waukesha Engine. They were removed in 2008, & will be tested when they are back in service.

1-6" meter is not in use by the property owner: GE Medical. It was removed in 2009, & will be tested when it is back in service.

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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	51	66	0	0	117	1
Within Municipality	3,316	3,303	0	0	6,619	2
<b>Total Fire Hydrants</b>	<b>3,367</b>	<b>3,369</b>	<b>0</b>	<b>0</b>	<b>6,736</b>	
<b>Flushing Hydrants</b>						
	0	0	0	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:	2,839	*
Number of distribution system valves end of year:	4,718	
Number of distribution valves operated during year:	1,545	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

We continue to test & operate distribution valves & hydrants as part of our 2-cyclical schedule.

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