



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: WAUTOMA PUBLIC WATER UTILITY

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Principal Office: 210 EAST MAIN STREET  
P.O. BOX 428  
WAUTOMA, WI 54982

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For the Year Ended: DECEMBER 31, 2009

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

## GENERAL RULES FOR REPORTING

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



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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Common Council  
City of Wautoma  
Wautoma, Wisconsin

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

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

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

KERBER, ROSE & ASSOCIATES, S.C.  
Certified Public Accountants  
April 1, 2010

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## TABLE OF CONTENTS

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

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## TABLE OF CONTENTS

---

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

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## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** WAUTOMA PUBLIC WATER UTILITY

**Utility Address:** 210 EAST MAIN STREET  
P.O. BOX 428  
WAUTOMA, WI 54982

**When was utility organized?** 1/1/1996

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** RUSS NERO

**Title:** CITY CLERK TREASURER

**Office Address:**

210 EAST MAIN STREET  
P.O. BOX 428  
WAUTOMA, WI 54982

**Telephone:** (920) 787 - 4044 EXT

**Fax Number:** (920) 787 - 4505

**Email Address:** cwautoma@centurytel.net

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

**Name:** KAREN KERBER

**Title:** CPA

**Office Address:** KERBER, ROSE & ASSOCIATES

115 E 5TH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400 EXT 302

**Fax Number:** (715) 524 - 2599

**Email Address:** karen.kerber@kerberrose.com

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

**Name:** JEFF DEUEL

**Title:** CHAIRMAN

**Office Address:**

210 EAST MAIN STREET  
WAUTOMA, WI 54982

**Telephone:** (920) 787 - 4044

**Fax Number:** (920) 787 - 4505

**Email Address:**

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

YES

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

**Name:** KAREN KERBER

**Title:** CPA

**Office Address:** KERBER, ROSE & ASSOCIATES

115 E 5TH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400 EXT 302

**Fax Number:** (715) 524 - 2599

**Email Address:** karen.kerber@kerberrose.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 10/21/2009

Period covered by most recent audit: DECEMBER 31, 2008 (2009 IN PROGRESS)

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

Name: KEITH SHORT

Title: DIRECTOR OF PUBLIC WORKS

**Office Address:**

210 EAST MAIN STREET  
P.O. BOX 428  
WAUTOMA, WI 54982

Telephone: (920) 787 - 4034

Fax Number: (920) 787 - 4505

Email Address: wautomawater@centurytel.net

Name: RUSS NERO

Title: CITY CLERK TREASURER

**Office Address:**

210 EAST MAIN STREET  
P.O. BOX 428  
WAUTOMA, WI 54982

Telephone: (920) 787 - 4044

Fax Number: (920) 787 - 4505

Email Address:

Name of utility commission/committee: HEALTH AND SANITATION COMMITTEE

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

JEFF DEUEL, CHAIRMAN  
PAT KING, COUNCIL  
LEE WISE, COUNCIL

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

**Contact Person:**

Title:

Telephone:

Fax Number:

Email Address:

**Contract/Agreement beginning-ending dates:**

Provide a brief description of the nature of Contract Operations being provided:

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	379,438	387,399	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	157,131	173,534	2
Depreciation Expense (403)	69,962	68,937	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	104,668	105,030	5
<b>Total Operating Expenses</b>	<b>331,761</b>	<b>347,501</b>	
<b>Net Operating Income</b>	<b>47,677</b>	<b>39,898</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>47,677</b>	<b>39,898</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,587	11,133	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>6,587</b>	<b>11,133</b>	
<b>Total Income</b>	<b>54,264</b>	<b>51,031</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(23,464)	(23,464)	12
Other Income Deductions (426)	76,865	76,909	13
<b>Total Miscellaneous Income Deductions</b>	<b>53,401</b>	<b>53,445</b>	
<b>Income Before Interest Charges</b>	<b>863</b>	<b>(2,414)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	35,986	38,902	14
Amortization of Debt Discount and Expense (428)	969	969	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>36,955</b>	<b>39,871</b>	
<b>Net Income</b>	<b>(36,092)</b>	<b>(42,285)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,900,862	3,943,147	20
Balance Transferred from Income (433)	(36,092)	(42,285)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	6,730	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>3,858,040</b>	<b>3,900,862</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	379,438	0	379,438	1
<b>Total (Acct. 400):</b>	<b>379,438</b>	<b>0</b>	<b>379,438</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	157,131	0	157,131	2
<b>Total (Acct. 401-402):</b>	<b>157,131</b>	<b>0</b>	<b>157,131</b>	
<b>Depreciation Expense (403):</b>				
Derived	69,962	0	69,962	3
<b>Total (Acct. 403):</b>	<b>69,962</b>	<b>0</b>	<b>69,962</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	104,668	0	104,668	5
<b>Total (Acct. 408):</b>	<b>104,668</b>	<b>0</b>	<b>104,668</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>47,677</b>	<b>0</b>	<b>47,677</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	274	6,313	6,587	11
<b>Total (Acct. 419):</b>	<b>274</b>	<b>6,313</b>	<b>6,587</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>274</b>	<b>6,313</b>	<b>6,587</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	(23,464)	0	(23,464)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(23,464)</b>	<b>0</b>	<b>(23,464)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	76,865	76,865	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>76,865</b>	<b>76,865</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(23,464)</b>	<b>76,865</b>	<b>53,401</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	35,986	0	35,986	18
<b>Total (Acct. 427):</b>	<b>35,986</b>	<b>0</b>	<b>35,986</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION	969		969	19
<b>Total (Acct. 428):</b>	<b>969</b>	<b>0</b>	<b>969</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>36,955</b>	<b>0</b>	<b>36,955</b>	
<b>NET INCOME:</b>	<b>34,460</b>	<b>(70,552)</b>	<b>(36,092)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	824,858	3,076,004	3,900,862	24
<b>Total (Acct. 216):</b>	<b>824,858</b>	<b>3,076,004</b>	<b>3,900,862</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	34,460	(70,552)	(36,092)	25
<b>Total (Acct. 433):</b>	<b>34,460</b>	<b>(70,552)</b>	<b>(36,092)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
ADJUST TO FINANCIAL STATEMENTS	6,730		6,730	27
<b>Total (Acct. 435)--Debit:</b>	<b>6,730</b>	<b>0</b>	<b>6,730</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>852,588</b>	<b>3,005,452</b>	<b>3,858,040</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.**

Additional adjustments were made after the PSC report was completed in a prior year.

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	379,438	0	0	0	<b>379,438</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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>379,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>379,438</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	82,132	0	<b>82,132</b>	1
Electric operating expenses	0	0	<b>0</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	0	<b>0</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	0	0	<b>0</b>	8
Electric utility plant accounts	0	0	<b>0</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	0	0	<b>0</b>	18
All other accounts	0	0	<b>0</b>	19
<b>Total Payroll</b>	<b>82,132</b>	<b>0</b>	<b>82,132</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	3.8	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	7,140,639	7,149,688	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,832,055	1,678,785	2
<b>Net Utility Plant</b>	<b>5,308,584</b>	<b>5,470,903</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	126,076	175,900	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	9,313	37,648	9
<b>Total Other Property and Investments</b>	<b>135,389</b>	<b>213,548</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	331,445	395,886	10
Special Deposits (134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	39,000	37,695	15
Other Accounts Receivable (143)	0	10,307	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	55,251	18
Plant Materials and Operating Supplies (154)	29,442	27,964	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	10,307		24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)	0		26
<b>Total Current and Accrued Assets</b>	<b>410,194</b>	<b>527,103</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	8,650	9,618	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>8,650</b>	<b>9,618</b>	
<b>Total Assets and Other Debits</b>	<b>5,862,817</b>	<b>6,221,172</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)	0	0	33
Appropriated Earned Surplus (215)	0		34
Unappropriated Earned Surplus (216)	3,858,040	3,900,862	35
<b>Total Proprietary Capital</b>	<b>3,858,040</b>	<b>3,900,862</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	199,539	208,330	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	1,470,641	1,654,651	38
<b>Total Long-Term Debt</b>	<b>1,670,180</b>	<b>1,862,981</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	0	385	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	98,200	43
Interest Accrued (237)	6,110	6,793	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>6,110</b>	<b>105,378</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	328,487	351,951	49
<b>Total Deferred Credits</b>	<b>328,487</b>	<b>351,951</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,862,817</b>	<b>6,221,172</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	7,149,688	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)	3,140,730	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,996,073	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)	3,836				8
<b>Total Utility Plant</b>	<b>7,140,639</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)	867,744	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	964,311	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>1,832,055</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>5,308,584</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>	791,281				<b>791,281</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	69,962				<b>69,962</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,605				<b>6,605</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<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>76,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,567</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					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Adjust to depreciation schedule	104				<b>104</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>104</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>867,744</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>867,744</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>	887,504				<b>887,504</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	76,865				<b>76,865</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>76,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,865</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
Adjust to depreciation schedule	58				<b>58</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58</b>	25
<b>Balance end of year (111.2)</b>	<b>964,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>964,311</b>	26
<b>Footnotes</b>						27

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	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	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		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>	<b>0</b>	
<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>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	29,442	27,964	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>29,442</b>	<b>27,964</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
W&S BAN 10/17/2000	448	428	4,482	1
WS BANS PORTION	521	428	4,168	2
<b>Total</b>			<b>8,650</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				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	0	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>0</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)	
W&S BAN 2000	10/17/2000	11/01/2020	5.00%	199,539	1
<b>Total Bonds (Account 221):</b>				<b>199,539</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
Clean Water Fund Loan	12/16/1998	05/01/2018	1.54%	1,470,641	2
<b>Total for Account 224</b>				<b>1,470,641</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	98,200	1
<b>Accruals:</b>		
Charged water department expense	102,868	2
Charged electric department expense		3
Charged sewer department expense	1,940	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>104,808</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	196,400	6
Social Security taxes	6,283	7
PSC Remainder Assessment	325	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>203,008</b>	
<b>Balance end of year</b>	<b>0</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>					
W&S BANS 2000	1,910	11,373	11,450	1,833	1
<b>Subtotal</b>	<b>1,910</b>	<b>11,373</b>	<b>11,450</b>	<b>1,833</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
CLEAN WATER FUND LOAN	4,883	24,613	25,219	4,277	3
<b>Subtotal</b>	<b>4,883</b>	<b>24,613</b>	<b>25,219</b>	<b>4,277</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,793</b>	<b>35,986</b>	<b>36,669</b>	<b>6,110</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	126,076	2
<b>Total (Acct. 124):</b>	<b>126,076</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
RESTRICTED FUNDS	9,313	5
<b>Total (Acct. 128):</b>	<b>9,313</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	39,000	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>39,000</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</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>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	328,487	23
NONE		24
<b>Total (Acct. 253):</b>	<b>328,487</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,146,172	0	0	0	3,146,172	1
Materials and Supplies	28,703	0	0	0	28,703	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	829,512	0	0	0	829,512	4
Customer Advances for Construction					0	5
Regulatory Liability	340,219	0	0	0	340,219	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,005,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,005,144</b>	
Net Operating Income	47,677	0	0	0	47,677	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.38%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.38%</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	351,951	0	0	0	351,951	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	23,464	0	0	0	23,464	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>328,487</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>328,487</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.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## 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)	371,694	378,116	1
<b>Total Sales of Water</b>	<b>371,694</b>	<b>378,116</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	2,330	2,329	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	5,414	6,954	5
<b>Total Other Operating Revenues</b>	<b>7,744</b>	<b>9,283</b>	
<b>Total Operating Revenues</b>	<b>379,438</b>	<b>387,399</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	6,571	7,289	6
Pumping Expenses (620-625)	15,563	14,690	7
Water Treatment Expenses (630-635)	17,757	22,572	8
Transmission and Distribution Expenses (640-655)	66,374	69,144	9
Customer Accounts Expenses (901-906)	12,320	13,667	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	38,546	46,172	12
<b>Total Operation and Maintenance Expenses</b>	<b>157,131</b>	<b>173,534</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	69,962	68,937	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	104,668	105,030	15
<b>Total Other Operating Expenses</b>	<b>174,630</b>	<b>173,967</b>	
<b>Total Operating Expenses</b>	<b>331,761</b>	<b>347,501</b>	
<b>NET OPERATING INCOME</b>	<b>47,677</b>	<b>39,898</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 )	863	28,720	125,208	5
Commercial (461.2 )	135	17,053	51,271	6
Industrial (461.3 )	5	5,399	2,209	7
Public Authority (461.4 )	27	6,337	16,263	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,030</b>	<b>57,509</b>	<b>194,951</b>	
Private Fire Protection Service (462 )	16		8,280	9
Public Fire Protection Service (463 )	1		160,699	10
Other Water Sales (465 )	23	5,052	7,764	11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,070</b>	<b>62,561</b>	<b>371,694</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	160,699	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>160,699</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	2,330	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>2,330</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	429	9
Return on net investment in meters charged to sewer department	4,985	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>5,414</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	6,571	7,289	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>6,571</b>	<b>7,289</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	3,285	3,645	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	12,278	11,045	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	0	0	9
<b>Total Pumping Expenses</b>	<b>15,563</b>	<b>14,690</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	13,141	14,578	10
Chemicals (631)	3,611	6,203	11
Operation Supplies and Expenses (632)	1,005	1,791	12
Maintenance of Water Treatment Plant (635)	0	0	13
<b>Total Water Treatment Expenses</b>	<b>17,757</b>	<b>22,572</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	32,853	36,446	14
Operation Supplies and Expenses (641)	23,666	21,764	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	2,628	2,916	17
Maintenance of Services (652)	3,942	4,373	18
Maintenance of Meters (653)	1,314	1,458	19
Maintenance of Hydrants (654)	1,971	2,187	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>66,374</b>	<b>69,144</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	0	0	22
Accounting and Collecting Labor (902)	12,320	13,667	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)	0	0	26
<b>Total Customer Accounts Expenses</b>	<b>12,320</b>	<b>13,667</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	4,106	4,556	28
Office Supplies and Expenses (921)	4,470	4,742	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	4,500	3,500	31
Property Insurance (924)	1,219	1,258	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	24,251	31,988	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	0	0	36
Transportation Expenses (933)	0	128	37
Maintenance of General Plant (935)	0	0	38
<b>Total Administrative and General Expenses</b>	<b>38,546</b>	<b>46,172</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>157,131</b>	<b>173,534</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

**For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.**

Acct 641 - During 2008 additional expenses were for battery replacement kits, which these costs were not needed to be incurred in 2009.

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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	AUTHORIZED BY THE CITY COUNCIL	100,000	100,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BASED ON METER VALUE	1,940	1,800	2
<b>Net property tax equivalent</b>		<b>98,060</b>	<b>98,200</b>	
Social Security	BASED ON PAYROLL	6,283	6,475	3
PSC Remainder Assessment	INVOICE RECEIVED FROM PSC	325	355	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>104,668</b>	<b>105,030</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			Waushara				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.177673				3
County tax rate	mills		5.911267				4
Local tax rate	mills		8.765540				5
School tax rate	mills		8.341934				6
Voc. school tax rate	mills		1.795950				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>24.992364</b>				10
Less: state credit	mills		0.972425				11
<b>Net tax rate</b>	mills		<b>24.019939</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.765540</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.137884</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.903424</b>				17
<b>Total Tax Rate</b>	mills		<b>24.992364</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.756368</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.019939</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.167913</b>				21
Utility Plant, Jan. 1	\$	7,149,688	7,149,688				22
Materials & Supplies	\$	27,964	27,964				23
<b>Subtotal</b>	\$	7,177,652	7,177,652				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	7,177,652	7,177,652				26
Assessment Ratio	dec.		0.970000				27
<b>Assessed Value</b>	\$	6,962,322	6,962,322				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.167913</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	126,491	126,491				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	100,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	100,000					34
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)	7,000				7,000	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)	32,098				32,098	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>39,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,098</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	78,878				78,878	12
Other Power Production Equipment (323)	18,349				18,349	13
Electric Pumping Equipment (325)	78,678				78,678	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>175,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,905</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	14,364				14,364	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>14,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,364</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)	187,322				187,322	24
Transmission and Distribution Mains (343)	1,823,415			(13,010)	1,810,405	25
Services (345)	317,066			2,000	319,066	26
Meters (346)	220,051			125	220,176	27
Hydrants (348)	150,174				150,174	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	18,027				18,027	29
<b>Total Transmission and Distribution Plant</b>	<b>2,716,055</b>	<b>0</b>	<b>0</b>	<b>(10,885)</b>	<b>2,705,170</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	7,000				7,000	30
Structures and Improvements (390)	112,641				112,641	31
Office Furniture and Equipment (391)	19,845				19,845	32
Computer Equipment (391.1)	24,047				24,047	33
Transportation Equipment (392)	31,923				31,923	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	10,737				10,737	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>206,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206,193</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,151,615</b>	<b>0</b>	<b>0</b>	<b>(10,885)</b>	<b>3,140,730</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>3,151,615</b>	<b>0</b>	<b>0</b>	<b>(10,885)</b>	<b>3,140,730</b>	

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

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

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

The adjustments represent clerical errors and are being made to adjust to the actual depreciation schedules.

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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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)	52,926				52,926	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>52,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,926</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	128,362				128,362	12
Other Power Production Equipment (323)	40,231				40,231	13
Electric Pumping Equipment (325)	96,733				96,733	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>265,326</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265,326</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	23,685				23,685	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>23,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,685</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)	308,874				308,874	24
Transmission and Distribution Mains (343)	2,371,990				2,371,990	25
Services (345)	516,204			(2,000)	514,204	26
Meters (346)	0				0	27
Hydrants (348)	239,329				239,329	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	31,949				31,949	29
<b>Total Transmission and Distribution Plant</b>	<b>3,468,346</b>	<b>0</b>	<b>0</b>	<b>(2,000)</b>	<b>3,466,346</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	170,910				170,910	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)	16,880				16,880	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>187,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187,790</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,998,073</b>	<b>0</b>	<b>0</b>	<b>(2,000)</b>	<b>3,996,073</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>3,998,073</b>	<b>0</b>	<b>0</b>	<b>(2,000)</b>	<b>3,996,073</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)**

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

The adjustment reflects a clerical error and is being entered to adjust to the depreciation schedule.

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## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,524	4,524	1
February			4,946	4,946	2
March			4,618	4,618	3
April			4,683	4,683	4
May			5,124	5,124	5
June			6,406	6,406	6
July			7,712	7,712	7
August			6,633	6,633	8
September			5,872	5,872	9
October			4,754	4,754	10
November			4,191	4,191	11
December			4,268	4,268	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>63,731</b>	<b>63,731</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):	63,731	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>63,731</b>	3
Less: Gallons (000's) sold:	62,561	4
Gallons (000's) entering distribution system but not sold:	<b>1,170</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	564	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>564</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>606</b>	17
Subtotal of Estimated Losses:	<b>606</b>	18
Percentage of water entering distribution system sold:	<b>98%</b>	19
Percentage of unaccounted for water:	<b>1%</b>	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	395	28
Date of maximum: 07/07/2009		29
Cause of maximum: Hydrant Flushing, Splash Pad		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	20	33
Date of minimum: 04/10/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	102,000	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals served):		42
Inside municipality?	2,100	43
Outside municipality?		44

## 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)	
190 NORTH OAKRIDGE	2	185	12	756,000	Yes	1
655 WEST RIVER STREET	1	49	10	864,000	Yes	2

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	655 WEST RIVER STREET	190 NORTH OAKRIDGE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE		5
Year Installed	1986	2006		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	625	650		8
Pump Motor or Standby Engine Mfr	NEWMAN	US MOTORS		9 10
Year Installed	1986	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	50		13
Footnotes				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1995		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	166		6
Total capacity in gallons (actual)	250,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6200		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

## WATER MAINS

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

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	6.000	34,886				34,886	1
M	D	8.000	31,282				31,282	2
M	D	10.000	14,140				14,140	3
M	D	12.000	4,930				4,930	4
<b>Total Within Municipality</b>			<b>85,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,238</b>	
M	D	8.000	1,800				1,800	5
M	D	12.000	2,600				2,600	6
<b>Total Outside of Municipality</b>			<b>4,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,400</b>	
<b>Total Utility</b>			<b>89,638</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,638</b>	

## 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	1.000	700				700	69	1
M	1.250	88				88	7	2
M	1.500	22				22	2	3
M	2.000	67				67	20	4
M	4.000	14				14	0	5
M	6.000	7				7	1	6
M	8.000	7				7	1	7
M	10.000	1				1	0	8
<b>Total Utility</b>		<b>906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>906</b>	<b>100</b>	

## 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	919			(9)	910	38	1
1.000	87			(36)	51	3	2
1.500	21			(5)	16	0	3
2.000	15			(2)	13	0	4
2.500	0				0	0	5
3.000	2				2	0	6
4.000	1				1	0	7
<b>Total:</b>	<b>1,045</b>	<b>0</b>	<b>0</b>	<b>(52)</b>	<b>993</b>	<b>41</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	705	91	1	12		101	910	1
1.000	7	25	2	5	0	12	51	2
1.500	4	9	1	1	0	1	16	3
2.000	0	4	1	4	0	4	13	4
2.500	0	0	0	0	0	0	0	5
3.000	0	1	0	1	0	0	2	6
4.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>716</b>	<b>130</b>	<b>5</b>	<b>24</b>	<b>0</b>	<b>118</b>	<b>993</b>	

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## METERS

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### Meters (Page W-21)

#### Explain all reported adjustments.

The Utility performed an actual extensive count of meters in 2009, in turn meters were adjusted to actual.

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

The Utility replaces all 1" and smaller meters at least once every twenty years.

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

Yes - station meters are tested at least once every two years.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	169				169	2
<b>Total Fire Hydrants</b>	<b>169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>169</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	166
Number of distribution system valves end of year:	249
Number of distribution valves operated during year:	249