



3013 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF WEST BEND WATER UTILITY

Principal Office: 1115 S. MAIN STREET
WEST BEND, WI 53095

For the Year Ended: DECEMBER 31, 2009

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

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

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

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

BAKER TILLY VIRCHOW KRAUSE, LLP

3/31/2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WEST BEND WATER UTILITY

Utility Address: 1115 S. MAIN STREET
WEST BEND, WI 53095

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JIM KELL

Title: WATER SUPER INTENDENT

Office Address:

1115 SOUTH MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

Email Address: wbwu@ci.west-bend.wi.us

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

Name: SARAH SCHLEEDE

Title: MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: sarah.schleede@bakertilly.com

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

Name: MR DOUG BADE

Title: COUNCIL PRESIDENT

Office Address:

1115 SOUTH MAIN ST
WEST BEND, WI 53095

Telephone: (608) 335 - 5100

Fax Number:

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:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/10/2009

Period covered by most recent audit: 1/1/08-12/31/08

Names and titles of utility management including manager or superintendent:

Name: MR JIM KELL

Title: WATER SUPERINTENDENT

Office Address:

1115 SOUTH MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

Email Address: wbwu@ci.west-bend.wi.us

Name of utility commission/committee: N/A - City Council is governing body

Names of members of utility commission/committee:

MS KRISTINE DEISS, MAYOR

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,378,773	4,317,342	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,948,238	2,921,319	2
Depreciation Expense (403)	682,184	578,917	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	630,110	588,257	5
Total Operating Expenses	4,260,532	4,088,493	
Net Operating Income	118,241	228,849	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	118,241	228,849	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,168	60,330	10
Miscellaneous Nonoperating Income (421)	160,889	141,473	11
Total Other Income	170,057	201,803	
Total Income	288,298	430,652	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(74,946)	(74,946)	12
Other Income Deductions (426)	236,776	234,412	13
Total Miscellaneous Income Deductions	161,830	159,466	
Income Before Interest Charges	126,468	271,186	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	175,112	156,977	14
Amortization of Debt Discount and Expense (428)	19,694	21,935	15
Amortization of Premium on Debt--Cr. (429)	0	862	16
Interest on Debt to Municipality (430)	33,598	43,701	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	37,340	20,135	19
Total Interest Charges	191,064	201,616	
Net Income	(64,596)	69,570	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,651,951	19,489,441	20
Balance Transferred from Income (433)	(64,596)	69,570	21
Miscellaneous Credits to Surplus (434)	787	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	26,903	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	13,876	(119,843)	25
Total Unappropriated Earned Surplus End of Year (216)	19,574,266	19,651,951	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,378,773	0	4,378,773	1
Total (Acct. 400):	4,378,773	0	4,378,773	
Operation and Maintenance Expense (401-402):				
Derived	2,948,238	0	2,948,238	2
Total (Acct. 401-402):	2,948,238	0	2,948,238	
Depreciation Expense (403):				
Derived	682,184	0	682,184	3
Total (Acct. 403):	682,184	0	682,184	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	630,110	0	630,110	5
Total (Acct. 408):	630,110	0	630,110	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	118,241	0	118,241	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	9,168		9,168	11
Total (Acct. 419):	9,168	0	9,168	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		158,806	158,806	12
GAIN ON SALE OF ASSET	2,083		2,083	13
Total (Acct. 421):	2,083	158,806	160,889	
TOTAL OTHER INCOME:	11,251	158,806	170,057	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(74,946)	0	(74,946)	14
NONE			0	15
Total (Acct. 425):	(74,946)	0	(74,946)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	236,776	236,776	16
NONE			0	17
Total (Acct. 426):	0	236,776	236,776	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(74,946)	236,776	161,830	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	175,112	0	175,112	18
Total (Acct. 427):	175,112	0	175,112	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COSTS	19,694		19,694	19
Total (Acct. 428):	19,694	0	19,694	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	33,598	0	33,598	21
Total (Acct. 430):	33,598	0	33,598	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
INTEREST CHARGED TO CONSTRUCTION	37,340		37,340	23
Total (Acct. 432):	37,340	0	37,340	
TOTAL INTEREST CHARGES:	191,064	0	191,064	
NET INCOME:	13,374	(77,970)	(64,596)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	9,519,396	10,132,555	19,651,951	24
Total (Acct. 216):	9,519,396	10,132,555	19,651,951	
Balance Transferred from Income (433):				
Derived	13,374	(77,970)	(64,596)	25
Total (Acct. 433):	13,374	(77,970)	(64,596)	
Miscellaneous Credits to Surplus (434):				
ADJUSTMENT TO PRIOR YEAR	787		787	26
Total (Acct. 434):	787	0	787	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
APPROPRIATIONS FROM TIF	13,876		13,876	29
Total (Acct. 439)--Debit:	13,876	0	13,876	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	9,519,681	10,054,585	19,574,266	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,378,773	0	0	0	4,378,773	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(308)				(308)	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,379,081	0	0	0	4,379,081	

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	947,343	0	947,343	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	255,979	0	255,979	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	1,203,322	0	1,203,322	

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	18.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	37,358,277	35,915,492	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	10,302,518	9,605,051	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	27,055,759	26,310,441	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,185,000	1,275,000	7
Other Investments (124)	412,091	423,193	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	3,000	0	10
Other Special Funds (128)	1,958,777	1,976,423	11
Total Other Property and Investments	3,558,868	3,674,616	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,806	8,532	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	253,588	586,880	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	842,335	837,252	17
Other Accounts Receivable (143)	659	524	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	120,955	137,970	20
Plant Materials and Operating Supplies (154)	48,280	51,706	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,267,623	1,622,864	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	119,200	98,334	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	209,136	226,612	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	290,487	387,316	34
Total Deferred Debits	618,823	712,262	
Total Assets and Other Debits	32,501,073	32,320,183	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,496,293	3,479,893	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	19,574,266	19,651,951	37
Total Proprietary Capital	23,070,559	23,131,844	
LONG-TERM DEBT			
Bonds (221)	5,700,000	5,150,000	38
Advances from Municipality (223)	849,903	1,120,767	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	6,549,903	6,270,767	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	738,890	744,101	42
Payables to Municipality (233)	4,274	19,407	43
Customer Deposits (235)	23,435	25,845	44
Taxes Accrued (236)	564,653	518,852	45
Interest Accrued (237)	70,990	65,614	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	142,780	179,130	48
Total Current and Accrued Liabilities	1,545,022	1,552,949	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	5,427	3,920	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,195,704	1,293,033	51
Total Deferred Credits	1,201,131	1,296,953	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	134,458	67,670	54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	134,458	67,670	
Total Liabilities and Other Credits	32,501,073	32,320,183	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	35,915,492	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	23,352,764	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	13,029,275	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	163,124				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	813,114				8
Total Utility Plant	37,358,277	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	7,346,859	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,955,659	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	10,302,518	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	27,055,759	0	0	0	

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

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	6,881,114				6,881,114	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	682,184				682,184	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	54,023				54,023	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	18,000				18,000	10
Other credits (specify):						11
Adjustments	12,745				12,745	12
					0	13
					0	14
					0	15
Total credits	766,952	0	0	0	766,952	16
Debits during year						17
Book cost of plant retired	291,293				291,293	18
Cost of removal	9,914				9,914	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	301,207	0	0	0	301,207	25
Balance end of year (111.1)	7,346,859	0	0	0	7,346,859	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	2,723,937				2,723,937	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	236,776				236,776	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	236,776	0	0	0	236,776	16
Debits during year						17
Book cost of plant retired	5,054				5,054	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,054	0	0	0	5,054	25
Balance end of year (111.2)	2,955,659	0	0	0	2,955,659	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	48,280	51,706	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
Total Materials and Supplies	48,280	51,706	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 DEBT ISSUE	0	428	0	1
1999 DEBT ISSUE	0	428	0	2
2000 DEBT ISSUE	737	428	0	3
2001 DEBT ISSUE	5,588	428	11,176	4
2004 DEBT ISSUE	900	428	3,599	5
2005 DEBT ISSUE	3,282	428	18,806	6
2006 DEBT ISSUE	3,745	428	26,828	7
2007 DEBT ISSUE	678	428	2,516	8
2008 DEBT ISSUE	2,790	428	19,983	9
2009 DEBT ISSUE	1,975	428	36,292	10
Total			119,200	
Unamortized premium on debt (251)				
2005 DEBT ISSUE	391	429	2,294	11
2007 DEBT ISSUE	787	429	3,133	12
Total			5,427	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,479,893	1
Changes during year (explain):		
PLANT ADDITIONS FINANCED BY MUNICIPALITY	16,400	2
Balance end of year	3,496,293	

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)	
1998 REVENUE BONDS	03/01/1998	03/01/2008	4.39%	0	1
1999 REVENUE BONDS	03/01/1999	03/01/2019	4.54%	0	2
2000 REVENUE BONDS	04/01/2000	03/01/2010	4.83%	105,000	3
2001 REVENUE BONDS	04/01/2001	03/01/2012	4.30%	280,000	4
2005 REVENUE BONDS	04/01/2005	03/01/2014	3.75%	815,000	5
2006 REVENUE BONDS	04/01/2006	03/01/2021	4.36%	925,000	6
2008 REVENUE BONDS	04/24/2008	03/01/2018	3.66%	2,555,000	7
2009 REVENUE BONDS	04/07/2009	03/01/2024	4.32%	1,020,000	8
Total Bonds (Account 221):				5,700,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
2004 G.O. NOTES	03/01/2004	03/01/2014	3.24%	190,000	1
2001 G.O. REFUNDING	12/31/2001	02/01/2010	4.05%	181,514	2
2007 G.O. NOTES	04/06/2007	04/01/2017	3.62%	420,000	3
2003 G.O. REFUNDING	04/01/2003	04/01/2012	2.96%	58,389	4
Total for Account 223				849,903	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	518,852	1
Accruals:		
Charged water department expense	630,110	2
Charged electric department expense		3
Charged sewer department expense	14,413	4
Other (explain):		
NONE		5
Total Accruals and other credits	644,523	
Taxes paid during year:		
County, state and local taxes	518,852	6
Social Security taxes	76,179	7
PSC Remainder Assessment	3,691	8
Other (explain):		
NONE		9
Total payments and other debits	598,722	
Balance end of year	564,653	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2009 REVENUE BONDS	0	31,555	17,212	14,343	1
2006 REVENUE BONDS	13,725	39,174	39,974	12,925	2
2001 REVENUE BONDS	5,483	13,481	14,668	4,296	3
2000 REVENUE BONDS	3,503	6,258	7,958	1,803	4
2005 REVENUE BONDS	12,230	49,320	50,040	11,510	5
2008 REVENUE BONDS	17,040	34,790	35,550	16,280	6
Subtotal	51,981	174,578	165,402	61,157	
Advances from Municipality (223)					
2007 G.O. NOTES	4,500	16,774	17,182	4,092	7
2001 G.O. REFUNDING	6,019	8,025	10,943	3,101	8
2003 G.O. NOTES	711	2,427	2,566	572	9
2004 GO NOTES	2,403	6,372	6,707	2,068	10
Subtotal	13,633	33,598	37,398	9,833	
Other Long-Term Debt (224)					
MISCELLANEOUS INTEREST	0	534	534	0	11
Subtotal	0	534	534	0	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	65,614	208,710	203,334	70,990	

INTEREST ACCRUED (ACCT. 237)

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

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

224 - Entry to true up interest accrued to the general ledger

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF	1,185,000	1
Total (Acct. 123):	1,185,000	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	412,091	2
Total (Acct. 124):	412,091	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	3,000	4
Total (Acct. 126):	3,000	
Other Special Funds (128):		
BOND RESERVE ACCOUNT	616,039	5
CONSTRUCTION ACCOUNT	899,049	6
BOND REDEMPTION ACCOUNT	443,689	7
Total (Acct. 128):	1,958,777	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	842,335	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	842,335	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
MISCELLANEOUS BILLINGS	659	16
Total (Acct. 143):	659	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER	45,458	17
RECEIVABLE FROM CITY FOR VARIOUS OPERATING EXPENSES	75,497	18
Total (Acct. 145):	120,955	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
ENGINEERING FEES	209,136	21
Total (Acct. 183):	209,136	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
DEFERRED WATER TOWER PAINTING AND WELL EXPLORATION	290,487	24
Total (Acct. 186):	290,487	
Payables to Municipality (233):		
PAYABLE TO TIF	4,274	25
Total (Acct. 233):	4,274	
Other Deferred Credits (253):		
Regulatory Liability	1,049,253	26
COMPENSATED ABSENCES	146,451	27
Total (Acct. 253):	1,195,704	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Received PSC approval on 3/16/08 to ammortize the cost of the water tower painting over 5 years.

Received PSC approval on 5/5/08 to ammortize the cost of the well exploration over 5 years.

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

Done.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	23,021,338	0	0	0	23,021,338	1
Materials and Supplies	49,993	0	0	0	49,993	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	7,113,986	0	0	0	7,113,986	4
Customer Advances for Construction					0	5
Regulatory Liability	1,086,726	0	0	0	1,086,726	6
NONE					0	7
Average Net Rate Base	14,870,619	0	0	0	14,870,619	
Net Operating Income	118,241	0	0	0	118,241	8
Net Operating Income as a percent of						
Average Net Rate Base	0.80%	N/A	N/A	N/A	0.80%	

**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	1,124,199	0	0	0	1,124,199	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	74,946	0	0	0	74,946	3
Other (specify):						
NONE					0	4
Balance End of Year	1,049,253	0	0	0	1,049,253	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

Issued debt in 2009 for \$1,020,000.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,125,470	4,078,116	1
Total Sales of Water	4,125,470	4,078,116	
Other Operating Revenues			
Forfeited Discounts (470)	65,135	60,639	2
Rents from Water Property (472)	143,710	136,245	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	44,458	42,342	5
Total Other Operating Revenues	253,303	239,226	
Total Operating Revenues	4,378,773	4,317,342	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	145,737	229,643	6
Pumping Expenses (620-633)	378,675	410,753	7
Water Treatment Expenses (640-652)	251,516	212,973	8
Transmission and Distribution Expenses (660-678)	981,619	824,234	9
Customer Accounts Expenses (901-906)	93,947	90,374	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,096,744	1,153,342	12
Total Operation and Maintenance Expenses	2,948,238	2,921,319	
Other Operating Expenses			
Depreciation Expense (403)	682,184	578,917	13
Amortization Expense (404-407)		0	14
Taxes (408)	630,110	588,257	15
Total Other Operating Expenses	1,312,294	1,167,174	
Total Operating Expenses	4,260,532	4,088,493	
NET OPERATING INCOME	118,241	228,849	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	10,450	538,974	2,136,846	5
Commercial (461.2)	873	222,491	685,622	6
Industrial (461.3)	78	89,585	189,541	7
Public Authority (461.4)	67	41,109	116,070	8
Total Metered Sales to General Customers (461)	11,468	892,159	3,128,079	
Private Fire Protection Service (462)	317		133,601	9
Public Fire Protection Service (463)	11,215		863,790	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	23,000	892,159	4,125,470	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	863,790	3
NONE		4
Total Public Fire Protection Service (463)	863,790	
Forfeited Discounts (470):		
MISCELLANEOUS SERVICE REVENUE	1,120	5
Customer late payment charges	64,015	6
Other (specify):		
Total Forfeited Discounts (470)	65,135	
Rents from Water Property (472):		
RENTAL OF WATER TOWERS	143,710	7
Total Rents from Water Property (472)	143,710	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	44,458	10
Other (specify):		
Total Other Water Revenues (474)	44,458	

OTHER OPERATING REVENUES (WATER)

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

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

Done.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	361	171	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	145,376	229,472	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	145,737	229,643	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	4,229	3,823	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	174,356	176,599	16
Pumping Labor and Expenses (624)	21,695	18,738	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	36,541	51,544	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	2,552	3,166	21
Maintenance of Structures and Improvements (631)	62,697	61,669	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	76,605	95,214	24
Total Pumping Expenses	378,675	410,753	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	1,613	1,549	25
Chemicals (641)	111,520	137,317	26
Operation Labor and Expenses (642)	33,998	32,900	27
Miscellaneous Expenses (643)	134	228	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	543	896	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	103,708	40,083	32
Total Water Treatment Expenses	251,516	212,973	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	100	97	33
Storage Facilities Expenses (661)	14,243	12,475	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)	23,929	26,939	36
Customer Installations Expenses (664)	1,069	1,356	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	12,776	12,732	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	123,204	131,656	42
Maintenance of Transmission and Distribution Mains (673)	484,994	330,420	43
Maintenance of Services (675)	235,560	213,855	44
Maintenance of Meters (676)	30,500	35,660	45
Maintenance of Hydrants (677)	55,244	59,044	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	981,619	824,234	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	950	1,721	48
Meter Reading Expenses (902)	14,887	20,055	49
Customer Records and Collection Expenses (903)	78,418	68,783	50
Uncollectible Accounts (904)	(308)	(185)	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	93,947	90,374	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	334,423	308,207	55
Office Supplies and Expenses (921)	44,850	58,193	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	34,417	32,528	58
Property Insurance (924)		0	59
Injuries and Damages (925)	67,665	72,149	60
Employee Pensions and Benefits (926)	487,700	543,638	61
Regulatory Commission Expenses (928)	14,078	18,263	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	30,837	31,485	64
Rents (931)		0	65
Maintenance of General Plant (932)	82,774	88,879	66
Total Administrative and General Expenses	1,096,744	1,153,342	
Total Operation and Maintenance Expenses	2,948,238	2,921,319	

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.

921 - More office supplies purchased in 2008.

614 - Water study and remodeling project performed in 2008. No such projects performed in 2009.

633 - Less maintenance performed on pumping equipment in 2009 which lowered salary allocation.

673 - Increase relates to leak survey, watermain patches, and slurry costs incurred in 2009.

652 - 2009 included costs to replace the carbon at station #8 for approx \$68,500, this project is performed every 5 years.

641 - 2008 included costs for chemical modifications to well #6 and #9, where as 2009 only included the remaining portion of the #9 modification.

626 - There was a spike in 2008 costs relating to contractual service expense relating to pumping and pumping supplies.

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		564,653	518,851	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,413	12,486	2
Net property tax equivalent		550,240	506,365	
Social Security		76,179	78,286	3
PSC Remainder Assessment		3,691	3,606	4
Other (specify): CAPITALIZED TAXES			0	5
Total tax expense		630,110	588,257	

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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.182574				3
County tax rate	mills		2.986711				4
Local tax rate	mills		8.535696				5
School tax rate	mills		8.040992				6
Voc. school tax rate	mills		1.490748				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.236721				10
Less: state credit	mills		1.166013				11
Net tax rate	mills		20.070708				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.535696				14
Combined School Tax Rate	mills		9.531740				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.067436				17
Total Tax Rate	mills		21.236721				18
Ratio of Local and School Tax to Total	dec.		0.850764				19
Total tax net of state credit	mills		20.070708				20
Net Local and School Tax Rate	mills		17.075434				21
Utility Plant, Jan. 1	\$	35,915,492	35,915,492				22
Materials & Supplies	\$	51,706	51,706				23
Subtotal	\$	35,967,198	35,967,198				24
Less: Plant Outside Limits	\$	392,475	392,475				25
Taxable Assets	\$	35,574,723	35,574,723				26
Assessment Ratio	dec.		0.929540				27
Assessed Value	\$	33,068,128	33,068,128				28
Net Local & School Rate	mills		17.075434				29
Tax Equiv. Computed for Current Year	\$	564,653	564,653				30
Tax Equivalent per 1994 PSC Report	\$	346,040					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	564,653					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	142,270				142,270	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)	488,180				488,180	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	630,450	0	0	0	630,450	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	1,251,746			57,921	1,309,667	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	1,014,170	267,072	97,358		1,183,884	14
Diesel Pumping Equipment (326)	503,967				503,967	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	2,769,883	267,072	97,358	57,921	2,997,518	
WATER TREATMENT PLANT						
Land and Land Rights (330)	76,102				76,102	17
Structures and Improvements (331)	358,602	11,161		(62,496)	307,267	18
Sand or Other Media Filtration Equipment (332)	476,858	1,575			478,433	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	911,562	12,736	0	(62,496)	861,802	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	52,719				52,719	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,277,297				2,277,297	24
Transmission and Distribution Mains (343)	8,710,071	239,138	1,586	(31,267)	8,916,356	25
Services (345)	688,195	6,515		(26,627)	668,083	26
Meters (346)	1,680,501	116,994	47,984		1,749,511	27
Hydrants (348)	1,658,638	87,137	5,132	5,975	1,746,618	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	15,067,421	449,784	54,702	(51,919)	15,410,584	
GENERAL PLANT						
Land and Land Rights (389)	20,950				20,950	30
Structures and Improvements (390)	971,424			4,576	976,000	31
Office Furniture and Equipment (391)	39,631	4,348	13,932		30,047	32
Computer Equipment (391.1)	355,448	14,907	7,104		363,251	33
Transportation Equipment (392)	750,670	118,264	74,072		794,862	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	210,650	26,301	5,250		231,701	36
Laboratory Equipment (395)	5,166				5,166	37
Power Operated Equipment (396)	86,059	80,000	32,875		133,184	38
Communication Equipment (397)	180,320				180,320	39
SCADA Equipment (397.1)	520,095	12,468	6,000		526,563	40
Miscellaneous Equipment (398)	170,184	20,182			190,366	41
Total General Plant	3,310,597	276,470	139,233	4,576	3,452,410	
Total utility plant in service directly assignable	22,689,913	1,006,062	291,293	(51,918)	23,352,764	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	22,689,913	1,006,062	291,293	(51,918)	23,352,764	

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

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

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

325 - Utility replaced MCC panels at wells 11 and 13 and at the air stripper.

392 - Utility purchased three new trucks with boxes in 2009.

If Adjustments for any account are nonzero, please explain.

Adjustments made to reconcile general ledger to detailed property records.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
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
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	95,170				95,170	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	18,000				18,000	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	113,170	0	0	0	113,170	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	414,650		5,000		409,650	18
Sand or Other Media Filtration Equipment (332)	345,350				345,350	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	760,000	0	5,000	0	755,000	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	32,658				32,658	24
Transmission and Distribution Mains (343)	8,357,299	75,890		37,037	8,470,226	25
Services (345)	2,610,535	23,075	54	26,860	2,660,416	26
Meters (346)	0				0	27
Hydrants (348)	985,462	12,343			997,805	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	11,985,954	111,308	54	63,897	12,161,105	
GENERAL PLANT						
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
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	12,859,124	111,308	5,054	63,897	13,029,275	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	12,859,124	111,308	5,054	63,897	13,029,275	

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

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

If Adjustments for any account are nonzero, please explain.

Adjustments made to reconcile general ledger to detailed property records.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	343,806	2.90%	14,157	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	343,806		14,157	
PUMPING PLANT				
Structures and Improvements (321)	354,827	3.20%	40,983	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	516,388	5.00%	54,951	9
Diesel Pumping Equipment (326)	255,273	4.40%	22,175	10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	1,126,488		118,109	
WATER TREATMENT PLANT				
Structures and Improvements (331)	170,840	3.20%	10,654	12
Sand or Other Media Filtration Equipment (332)	114,098	3.30%	15,762	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	284,938		26,416	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	992,487	1.90%	43,269	17
Transmission and Distribution Mains (343)	1,121,828	1.30%	114,572	18
Services (345)	182,687	2.90%	19,666	19
Meters (346)	329,783	5.80%	108,045	20
Hydrants (348)	254,611	2.20%	37,458	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,881,396		323,010	
GENERAL PLANT				
Structures and Improvements (390)	341,960	2.90%	28,238	23
Office Furniture and Equipment (391)	28,816	5.80%	2,021	24
Computer Equipment (391.1)	342,893	26.70%	27,461	25
Transportation Equipment (392)	750,669	13.30%	100,254	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	135,066	5.80%	12,828	28
Laboratory Equipment (395)	4,307	5.80%	300	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					357,963	4
316					0	5
317					0	6
	0	0	0	0	357,963	
321					395,810	7
323					0	8
325	97,358			1	473,982	9
326					277,448	10
328					0	11
	97,358	0	0	1	1,147,240	
331					181,494	12
332					129,860	13
333					0	14
334					0	15
	0	0	0	0	311,354	
341					0	16
342					1,035,756	17
343	1,586	7,214		5,770	1,233,370	18
345					202,353	19
346	47,984			998	390,842	20
348	5,132	2,700		5,975	290,212	21
349					0	22
	54,702	9,914	0	12,743	3,152,533	
390					370,198	23
391	13,932				16,905	24
391.1	7,104				363,250	25
392	74,072		18,000		794,851	26
393					0	27
394	5,250				142,644	28
395					4,607	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	49,044	7.50%	8,222	30
Communication Equipment (397)	107,154	9.20%	16,589	31
SCADA Equipment (397.1)	403,777	9.20%	48,146	32
Miscellaneous Equipment (398)	80,800	5.80%	10,456	33
Total General Plant	2,244,486		254,515	
Total accum. prov. directly assignable	6,881,114		736,207	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	6,881,114		736,207	

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	32,875				24,391	30
397					123,743	31
397.1	6,000				445,923	32
398					91,256	33
	139,233	0	18,000	0	2,377,768	
	291,293	9,914	18,000	12,744	7,346,858	
					0	34
	291,293	9,914	18,000	12,744	7,346,858	

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

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

If Adjustments for any account are nonzero, please explain.

Adjustments made to reconcile general ledger to detailed property records.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		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
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	4,568	3.20%	3,045	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	11,438	5.00%	900	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	16,006		3,945	
WATER TREATMENT PLANT				
Structures and Improvements (331)	156,005	3.20%	13,189	12
Sand or Other Media Filtration Equipment (332)	153,139	3.30%	11,397	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	309,144		24,586	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	14,252	1.90%	621	17
Transmission and Distribution Mains (343)	1,265,458	1.30%	109,379	18
Services (345)	907,394	2.90%	76,429	19
Meters (346)	0	0.00%		20
Hydrants (348)	211,683	2.20%	21,816	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,398,787		208,245	
GENERAL PLANT				
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					7,613	7
323					0	8
325					12,338	9
326					0	10
328					0	11
	0	0	0	0	19,951	
331	5,000				164,194	12
332					164,536	13
333					0	14
334					0	15
	5,000	0	0	0	328,730	
341					0	16
342					14,873	17
343					1,374,837	18
345	54				983,769	19
346					0	20
348					233,499	21
349					0	22
	54	0	0	0	2,606,978	
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)	
GENERAL PLANT				
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
Total General Plant	0		0	
Total accum. prov. directly assignable	2,723,937		236,776	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	2,723,937		236,776	

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	
	5,054	0	0	0	2,955,659	
					0	34
	5,054	0	0	0	2,955,659	

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			84,190	84,190	1
February			76,979	76,979	2
March			76,059	76,059	3
April			83,058	83,058	4
May			85,844	85,844	5
June			93,679	93,679	6
July			103,159	103,159	7
August			91,501	91,501	8
September			90,710	90,710	9
October			85,482	85,482	10
November			76,269	76,269	11
December			78,687	78,687	12
Total annual pumpage	0	0	1,025,617	1,025,617	

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):	1,025,617	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	1,025,617	3
Less: Gallons (000's) sold:	892,159	4
Gallons (000's) entering distribution system but not sold:	133,458	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	13,100	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:	5,000	10
Subtotal Estimated Usage:	18,100	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,575	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:	113,783	17
Subtotal of Estimated Losses:	115,358	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	11%	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.)	4,370	22
Date of maximum: 10/08/2009		23
Cause of maximum: Flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,976	25
Date of minimum: 04/13/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,975,307	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:	41	32
Number of service breaks repaired this year:	40	33
Population served (estimate the number of individuals served):		34
Inside municipality?	30,400	35
Outside municipality?	100	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)	
1115 EVERGREEN STREET	5	398	10	375,000	Yes	1
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	2
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	3
1404 OAK STREET	8	93	30	1,200,000	Yes	4
1600 BUCKINGHAM LANE	7	88	30	1,000,000	Yes	5
2000 W. DECORAH	13	102	30	1,500,000	Yes	6
700 N. KUESTER LANE	11	80	30	700,000	Yes	7
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	8
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	9

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2007	2006	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	380	725	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	2007	1991	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	75	125	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	15
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	16
Purpose	P	P	P	17
Destination	D	T	D	18
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	19
Year Installed	2002	2004	2007	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	850	1,660	330	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U S MOTOR	23
Year Installed	1978	1991	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	25	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	1600 BUCKINGHAM LANE	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2002	2007	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	660	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	9
Year Installed	1966	1966	2005	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	60	125	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	15
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	19
Year Installed	2005	2004	2005	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	700	400	1,600	22
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	2005	1990	2005	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	125	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #6	BOOSTER #6-1		1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER		5
Year Installed	2006	1999		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	940	940		8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR		10
Year Installed	1997	1962		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	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
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)	1
Identification number or name	1	10TH AVENUE	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1959	1978	1967	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	10	234	6	6
Total capacity in gallons (actual)	197,000	1,000,000	298,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?				14
Is water fluoridated (yes, no)?				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)	1
Identification number or name	AIRSTRIPPER	BARTON	HOSPITAL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3 4 5
Year constructed	1990	1967	1997	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	10	234	90	9 10
Total capacity in gallons (actual)	120,000	300,000	300,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			14 15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			16 17 18
Filters, type (gravity, pressure, other, none)	NONE			19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.4000			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	NORTHWEST	UNIVERSITY	WELL #8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		3
Year constructed	1997	1978		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	315	154		6
Total capacity in gallons (actual)	400,000	2,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0160	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	13,100				13,100	1	
M	D	6.000	298,528		1,934		296,594	2	
P	D	6.000	44				44	3	
M	D	8.000	200,367				200,367	4	
P	D	8.000	10,285	120			10,405	5	
M	D	10.000	65,102				65,102	6	
M	T	10.000	6,630				6,630	7	
P	D	10.000	66				66	8	
M	D	12.000	128,195	1,072			129,267	9	
M	T	12.000	17,144				17,144	10	
P	D	12.000	3,655	2,774			6,429	11	
M	T	14.000	81				81	12	
P	D	14.000	824				824	13	
M	T	16.000	3,817				3,817	14	
M	T	18.000	694				694	15	
Total Within Municipality			748,532	3,966	1,934	0	750,564		
M	D	8.000	3,973				3,973	16	
M	D	12.000	5,162				5,162	17	
Total Outside of Municipality			9,135	0	0	0	9,135		
Total Utility			757,667	3,966	1,934	0	759,699		

WATER MAINS

Water Mains (Page W-19)

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

Additions were financed by developer contributions, the municipality, and the utility.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,571				3,571		1
L	0.750	918				918		2
L	1.000	12				12		3
M	1.000	2,133		8		2,125		4
L	1.250	2				2		5
M	1.250	1,644	2			1,646		6
M	1.500	126		1		125		7
L	1.500	7				7		8
L	2.000	4				4		9
M	2.000	192				192		10
M	3.000	4				4		11
M	4.000	94		1		93		12
M	6.000	134	4			138		13
P	6.000	1	4			5		14
M	8.000	96	1			97		15
M	10.000	1				1		16
M	12.000	1				1		17
Total Utility		8,940	11	10	0	8,941	0	

WATER SERVICES

Water Services (Page W-20)

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

Additions were financed by developer contributions, the municipality, and the utility.

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

Utility owned services not in use were zero as stated in the report.

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	10,347	613	541	5	10,424	37	1
0.750	552	39	35	3	559	1	2
1.000	333	25	17	(5)	336	1	3
1.250	0				0	0	4
1.500	164				164	37	5
2.000	128	4			132	28	6
3.000	36	2			38	12	7
4.000	18				18	6	8
6.000	4				4	2	9
Total:	11,582	683	593	3	11,675	124	

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	9,888	392	32	12	0	100	10,424	1
0.750	460	77	12	1	0	9	559	2
1.000	136	158	19	7	0	16	336	3
1.250	0	0	0	0	0	0	0	4
1.500	0	126	8	12	0	18	164	5
2.000	0	93	3	24	0	12	132	6
3.000	0	27	3	5	0	3	38	7
4.000	0	6	2	6	0	4	18	8
6.000	0	1	0	1	0	2	4	9
Total:	10,484	880	79	68	0	164	11,675	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments made to reconcile general ledger to detailed property records.

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.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	19				19	1
Within Municipality	1,380	20	11		1,389	2
Total Fire Hydrants	1,399	20	11	0	1,408	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	647
Number of distribution system valves end of year:	2,607
Number of distribution valves operated during year:	1,021