



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF WHITEWATER

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Principal Office: 312 W WHITEWATER ST  
P.O. BOX 690  
WHITEWATER, WI 53190

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For the Year Ended: DECEMBER 31, 2009

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

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

## GENERAL RULES FOR REPORTING

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



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF WHITEWATER

**Utility Address:** 312 W WHITEWATER ST  
P.O. BOX 690  
WHITEWATER, WI 53190

**When was utility organized?** 12/30/1912

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** ci.whitewater.wi.us

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

**Name:** MR DOUG SAUBERT

**Title:** FINANCE DIRECTOR

**Office Address:**

312 W WHITEWATER ST  
P.O. BOX 690  
WHITEWATER, WI 53190

**Telephone:** (262) 473 - 1380 EXT

**Fax Number:** (262) 473 - 0589

**Email Address:** dsaubert@ci.whitewater.wi.us

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

**Name:** DOUG SAUBERT

**Title:** FINANCE DIRECTOR

**Office Address:**

312 WEST WHITEWATER STREET  
P.O. BOX 690  
WHITEWATER, WI 53190

**Telephone:** (262) 473 - 1380

**Fax Number:** (262) 473 - 0589

**Email Address:** dsaubert@ci.whitewater.wi.us

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

**Name:** PATRICK SINGER

**Title:** COUNCIL PRESIDNET

**Office Address:**

P.O. BOX 690  
WHITEWATER, WI 53190

**Telephone:** (262) 374 - 0592

**Fax Number:**

**Email Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

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

**Name:** KEVIN KRYSINSKI

**Title:** PARTNER

**Office Address:** JOHNSON BLOCK & COMPANY

49 KESSEL COURT,SUITE 210  
MADISON, WI 53711

**Telephone:** (608) 74 - 2002

**Fax Number:** (608) 274 - 4320

**Email Address:**

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

**Name:** MR DEAN R FISCHER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:** CITY OF WHITEWATER  
312 W. WHITEWATER  
P.O. BOX 178  
WHITEWATER, WI 53190

**Telephone:** (262) 473 - 0140 EXT

**Fax Number:** (262) 473 - 0549

**Email Address:** dfischer@ci.whitewater.wi.us

**Name:** RICK LIEN

**Title:** WATER SUPERINTENDENT

**Office Address:**  
312 WEST WHITEWATER ST.  
P.O. BOX 178  
WHITEWATER, WI 53190

**Telephone:** (262) 473 - 0543

**Fax Number:** (262) 473 - 5930

**Email Address:** rlien@ci.whitewater.wi.us

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

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

- MR LYNN BINNIE, COUNCIL MEMBER-DISTRICT 4
- MRS MARILYN KIENBAUM, COUNCIL MEMBER-AT LARGE
- MS JIM OLSEN, COUNCIL MEMBER-DISTRICT 3
- MR PATRICK SINGER, COUNCIL MEMBER-DISTRICT 5
- MR JIM STEWART, COUNCIL MEMBER-AT LARGE
- MR MAX TAYLOR, COUNCIL MEMBER-DISTRICT 2
- MR JIM WINSHIP, COUNCIL MEMBER-DISTRICT 1

**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:** JOHNSON BLOCK & COMPANY  
49 KESSEL COURT, SUITE 210  
P.O. BOX  
MADISON, WI 53711

**Contact Person:** MR KEVIN KRYSINSKI

**Title:**

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 74 - 4320

**Email Address:** kkrysinski@johnsonblock.com

**Contract/Agreement beginning-ending dates:** 9/11/2006 9/11/2011

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

PROVIDES ANNUAL UTILITY AUDIT SERVICES

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,388,152	1,408,900	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	873,306	728,285	2
Depreciation Expense (403)	181,785	178,491	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	237,793	246,439	5
<b>Total Operating Expenses</b>	<b>1,292,884</b>	<b>1,153,215</b>	
<b>Net Operating Income</b>	<b>95,268</b>	<b>255,685</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>95,268</b>	<b>255,685</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)	12,324	44,963	10
Miscellaneous Nonoperating Income (421)	3,520	0	11
<b>Total Other Income</b>	<b>15,844</b>	<b>44,963</b>	
<b>Total Income</b>	<b>111,112</b>	<b>300,648</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(50,991)	(50,991)	12
Other Income Deductions (426)	165,862	166,298	13
<b>Total Miscellaneous Income Deductions</b>	<b>114,871</b>	<b>115,307</b>	
<b>Income Before Interest Charges</b>	<b>(3,759)</b>	<b>185,341</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	113,824	127,089	14
Amortization of Debt Discount and Expense (428)	14,562	16,163	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>128,386</b>	<b>143,252</b>	
<b>Net Income</b>	<b>(132,145)</b>	<b>42,089</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,938,265	8,896,176	20
Balance Transferred from Income (433)	(132,145)	42,089	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,806,120</b>	<b>8,938,265</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	1,388,152	0	1,388,152	1
<b>Total (Acct. 400):</b>	<b>1,388,152</b>	<b>0</b>	<b>1,388,152</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	873,306	0	873,306	2
<b>Total (Acct. 401-402):</b>	<b>873,306</b>	<b>0</b>	<b>873,306</b>	
<b>Depreciation Expense (403):</b>				
Derived	181,785	0	181,785	3
<b>Total (Acct. 403):</b>	<b>181,785</b>	<b>0</b>	<b>181,785</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	237,793	0	237,793	5
<b>Total (Acct. 408):</b>	<b>237,793</b>	<b>0</b>	<b>237,793</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>95,268</b>	<b>0</b>	<b>95,268</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	12,324		12,324	11
<b>Total (Acct. 419):</b>	<b>12,324</b>	<b>0</b>	<b>12,324</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		3,520	3,520	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>3,520</b>	<b>3,520</b>	
<b>TOTAL OTHER INCOME:</b>	<b>12,324</b>	<b>3,520</b>	<b>15,844</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	(50,991)	0	(50,991)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(50,991)</b>	<b>0</b>	<b>(50,991)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	165,862	165,862	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>165,862</b>	<b>165,862</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(50,991)</b>	<b>165,862</b>	<b>114,871</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	113,824	0	113,824	18
<b>Total (Acct. 427):</b>	<b>113,824</b>	<b>0</b>	<b>113,824</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION/DEBT DISCOUNT-610.61950.630	14,562		14,562	19
<b>Total (Acct. 428):</b>	<b>14,562</b>	<b>0</b>	<b>14,562</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>128,386</b>	<b>0</b>	<b>128,386</b>	
<b>NET INCOME:</b>	<b>30,197</b>	<b>(162,342)</b>	<b>(132,145)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	3,016,969	5,921,296	8,938,265	24
<b>Total (Acct. 216):</b>	<b>3,016,969</b>	<b>5,921,296</b>	<b>8,938,265</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	30,197	(162,342)	(132,145)	25
<b>Total (Acct. 433):</b>	<b>30,197</b>	<b>(162,342)</b>	<b>(132,145)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,047,166</b>	<b>5,758,954</b>	<b>8,806,120</b>	

**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				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,388,152	0	0	0	1,388,152	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,388,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,388,152</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	321,903	0	321,903	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>321,903</b>	<b>0</b>	<b>321,903</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	5.9	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)	15,726,856	15,591,897	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,440,534	4,090,718	2
<b>Net Utility Plant</b>	<b>11,286,322</b>	<b>11,501,179</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)	33,181	33,657	6
Sinking Funds (125)	555,533	681,810	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>588,714</b>	<b>715,467</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	15,014	23,084	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	455,490	600,490	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	314,945	300,322	15
Other Accounts Receivable (143)	14,139	3,897	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	71,162	60,389	18
Plant Materials and Operating Supplies (154)	11,170	13,014	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)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	3,075	3,075	26
<b>Total Current and Accrued Assets</b>	<b>884,995</b>	<b>1,004,271</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	36,002	50,564	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>36,002</b>	<b>50,564</b>	
<b>Total Assets and Other Debits</b>	<b>12,796,033</b>	<b>13,271,481</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,036,118	1,036,118	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	8,806,120	8,938,265	35
<b>Total Proprietary Capital</b>	<b>9,842,238</b>	<b>9,974,383</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,089,370	2,370,056	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>2,089,370</b>	<b>2,370,056</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	23,212	12,730	40
Payables to Municipality (233)	28,468	48,500	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	29,492	33,303	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	69,374	67,639	46
<b>Total Current and Accrued Liabilities</b>	<b>150,546</b>	<b>162,172</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	713,879	764,870	49
<b>Total Deferred Credits</b>	<b>713,879</b>	<b>764,870</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,796,033</b>	<b>13,271,481</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	15,591,897	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)	7,875,893	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,850,963	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)					8
<b>Total Utility Plant</b>	<b>15,726,856</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,461,073	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,979,461	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>4,440,534</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>11,286,322</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>	2,277,119				2,277,119	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	181,785				181,785	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,405				9,405	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	191,190	0	0	0	191,190	16
<b>Debits during year</b>						17
Book cost of plant retired	7,236				7,236	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	7,236	0	0	0	7,236	25
<b>Balance end of year (111.1)</b>	2,461,073	0	0	0	2,461,073	26
<b>Footnotes</b>						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)	
<b>Balance first of year (111.2)</b>	1,813,599				<b>1,813,599</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	165,862				<b>165,862</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
	0				<b>0</b>	<b>12</b>
	0				<b>0</b>	<b>13</b>
	0				<b>0</b>	<b>14</b>
	0				<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>165,862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165,862</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
	0				<b>0</b>	<b>21</b>
	0	0			<b>0</b>	<b>22</b>
	0				<b>0</b>	<b>23</b>
	0				<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>1,979,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,979,461</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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)	11,170	13,014	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>11,170</b>	<b>13,014</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>				
2000 REVENUE BONDS	7,012	428	17,364	1
LOSS ON ADVANCE REFUNDING	7,550	428	18,638	2
<b>Total</b>			<b>36,002</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	1,036,118	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>1,036,118</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)	
2000 REVENUE BONDS	09/15/2000	10/01/2015	5.02%	1,665,000	<b>1</b>
2006 G.O. NOTE-FIRST CITIZENS	08/01/2006	08/01/2016	4.47%	424,370	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,089,370</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%	0	1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	237,793	2
Charged electric department expense		3
Charged sewer department expense	2,345	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>240,138</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	213,956	6
Social Security taxes	24,628	7
PSC Remainder Assessment	1,554	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>240,138</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>					
NONE	0			0	1
2000 REVENUE BOND	33,303	113,824	117,635	29,492	2
<b>Subtotal</b>	<b>33,303</b>	<b>113,824</b>	<b>117,635</b>	<b>29,492</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>33,303</b>	<b>113,824</b>	<b>117,635</b>	<b>29,492</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS-610.12400	33,181	2
<b>Total (Acct. 124):</b>	<b>33,181</b>	
<b>Sinking Funds (125):</b>		
WATER BOND DEPRECIATION-610.13230	25,000	3
WATER DEBT SERVICE-610.13110/13210	7,608	4
WATER CONSTRUCTION-610.13220	190,945	5
WATER RESERVE-610.13240	331,980	6
<b>Total (Acct. 125):</b>	<b>555,533</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE	0	9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	314,945	11
Electric	0	12
Sewer (Regulated)	0	13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 142):</b>	<b>314,945</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	15
Merchandising, jobbing and contract work	0	16
<b>Other (specify):</b>		
A/R-MISC/SERVICE-610.14250	14,139	* 17
<b>Total (Acct. 143):</b>	<b>14,139</b>	
<b>Receivables from Municipality (145):</b>		
A/R-SEWER UTILTIY-610.14510	50,000	* 18
DUE FROM SEWER UTILITY-610.14520	9,405	* 19

## 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>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND-610.14530	11,757	* 20
<b>Total (Acct. 145):</b>	<b>71,162</b>	
<b>Prepayments (165):</b>		
NONE	0	21
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER UTILITY-610.24520	20,301	* 27
DUE TO GENERAL FUND-610.24530	8,167	* 28
<b>Total (Acct. 233):</b>	<b>28,468</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	713,879	29
NONE	0	30
<b>Total (Acct. 253):</b>	<b>713,879</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.

ACCT-143-OTHER A/R-610.14250-\$14,139---FOCUS ON ENERGY-REBATE-WELL#6-VFD-\$11,250.

ACCT 145-A/R-SEWER UTILITY-610.14510-\$50,000-INCLUDES PRIOR YEAR CARRY FORWARD-NO PAYMENT MADE IN 2009.

ACCT145-DUE FROM SEWER UTILITY-610.14520-\$9,405-JMA FOR 2009.

ACCT 145-DUE FROM GENERAL FUND-610.14530--\$11,757---ADJUSTMENT TO THE PROPERTY TAX EQUIVALENT TAXES DUE ON METERS FOR 2009.

ACCT 233-DUE TO SEWER UTILITY-610.24520-\$20,301---PAYMENT MADE BY SEWER UTILITY FOR CONSTRUCTION PROGRESS PAYMENT ON NORTH & FIRST STREET PROJECT-CORRECTION OF CODING.

ACCT 233-DUE TO GENERAL FUND--610.24530---\$8,167----CORRECTION OF WORKER COMP ALLOCATION FOR 2009;BILL PAID BY THE GENERAL FUND.

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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)	7,869,205	0	0	0	7,869,205	1
Materials and Supplies	12,092	0	0	0	12,092	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,369,096	0	0	0	2,369,096	4
Customer Advances for Construction					0	5
Regulatory Liability	739,374	0	0	0	739,374	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,772,827</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,772,827</b>	
Net Operating Income	95,268	0	0	0	95,268	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.00%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.00%</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	764,870	0	0	0	<b>764,870</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	50,991	0	0	0	<b>50,991</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>713,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>713,879</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

NONE

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,328,574	1,356,375	1
<b>Total Sales of Water</b>	<b>1,328,574</b>	<b>1,356,375</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	6,937	6,830	2
Rents from Water Property (472 )	33,620	28,800	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	19,021	16,895	5
<b>Total Other Operating Revenues</b>	<b>59,578</b>	<b>52,525</b>	
<b>Total Operating Revenues</b>	<b>1,388,152</b>	<b>1,408,900</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	32,910	32,660	6
Pumping Expenses (620-625)	163,653	166,353	7
Water Treatment Expenses (630-635)	49,210	45,739	8
Transmission and Distribution Expenses (640-655)	75,707	92,902	9
Customer Accounts Expenses (901-906)	72,693	64,026	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	479,133	326,605	12
<b>Total Operation and Maintenance Expenses</b>	<b>873,306</b>	<b>728,285</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	181,785	178,491	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	237,793	246,439	15
<b>Total Other Operating Expenses</b>	<b>419,578</b>	<b>424,930</b>	
<b>Total Operating Expenses</b>	<b>1,292,884</b>	<b>1,153,215</b>	
<b>NET OPERATING INCOME</b>	<b>95,268</b>	<b>255,685</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 )	0	0	0	1
Commercial (460.2 )	0	0	0	2
Industrial (460.3 )	0	0	0	3
Public Authority (460.4 )	0	0	0	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 )	3,063	130,721	425,452	5
Commercial (461.2 )	456	92,773	173,746	6
Industrial (461.3 )	39	275,492	296,742	7
Public Authority (461.4 )	105	65,878	103,163	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,663</b>	<b>564,864</b>	<b>999,103</b>	
Private Fire Protection Service (462 )	60		23,029	9
Public Fire Protection Service (463 )	1		306,442	10
Other Water Sales (465 )	1	1	0	11
Sales for Resale (466 )	0	0	0	12
Interdepartmental Sales (467 )	0			13
<b>Total Sales of Water</b>	<b>3,725</b>	<b>564,865</b>	<b>1,328,574</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	NONE	0	0	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)	306,442	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>306,442</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	6,937	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>6,937</b>	
<b>Rents from Water Property (472):</b>		
SPRINT TOWER RENT	33,620	7
<b>Total Rents from Water Property (472)</b>	<b>33,620</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
SPECIAL ASSESSMENTS(480)	475	9
SERVICE RECONNECT FEES(471)	16,201	10
Return on net investment in meters charged to sewer department	2,345	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>19,021</b>	

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## OTHER OPERATING REVENUES (WATER)

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

**Please explain amounts in Account 474 in excess of \$5,000, 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.**

ACCOUNT 474-OTHER WATER REVENUE-SERVICE RECONNECT FEES-610.47460.61---\$16,201---SERVICE INIATE  
CHARGES FOR 2009

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## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)	30,571	27,474	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	2,339	5,186	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>32,910</b>	<b>32,660</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	17,281	15,449	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	152,529	147,131	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	(6,157)	3,773	* 9
<b>Total Pumping Expenses</b>	<b>163,653</b>	<b>166,353</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	17,256	16,207	10
Chemicals (631)	25,008	22,921	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	6,946	6,611	13
<b>Total Water Treatment Expenses</b>	<b>49,210</b>	<b>45,739</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	1,121	577	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,227	19,478	* 16
Maintenance of Mains (651)	31,021	18,646	* 17
Maintenance of Services (652)	16,552	19,792	18
Maintenance of Meters (653)	15,856	26,629	* 19
Maintenance of Hydrants (654)	6,930	7,780	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>75,707</b>	<b>92,902</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	21,678	24,094	22
Accounting and Collecting Labor (902)	32,406	32,120	23
Supplies and Expenses (903)	18,609	7,812	* 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>72,693</b>	<b>64,026</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)	76,090	79,992	28
Office Supplies and Expenses (921)	4,662	4,345	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	14,812	16,548	31
Property Insurance (924)	11,443	10,279	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	121,467	117,232	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	0	0	36
Transportation Expenses (933)	11,664	7,256	37
Maintenance of General Plant (935)	238,995	90,953	* 38
<b>Total Administrative and General Expenses</b>	<b>479,133</b>	<b>326,605</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>873,306</b>	<b>728,285</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 625-MAINTENANCE OF PUMPING PLANT---(\$6,157)-CREDIT BALANCE DUE TO FOCUS ON ENERGY INCENTIVE TO INSTALL VFD & INSURANCE DAMAGE SETTLEMENT.

ACCT 650-MAINTENANCE OF DISTRIBUTION RESERVOIRS/STANDPIPES---\$4,227---BACK TO NORMAL EXPENSES FOR 2009. IN 2008, REPAIRS WERE MADE TO THE SCADA SYSTEM & TO THE CONTROLS.

ACCT 651-MAINTENANCE OF MAINS--\$31,021--SUBSTANTIALLY HIGHER DUE TO REPAIR OF A WATER MAIN BREAK UNDER A RAILROAD CROSSING(WALWORTH AVE) THAT COST \$8,588.

ACCT 653-MAINTENANCE OF METERS--\$653--LOWER DUE TO LESS REPAIRS AND MAINTENANCE EXPENSES IN 2009 WHEN COMPARED TO 2008. 2008 WAS AN UNUSUALLY HIGH YEAR.

ACCT 903-SUPPLIES & EXPENSES--\$18,609--HIGHER DUE TO NEW ACCOUNTING SOFTWARE PURCHASED IN 2009.

ACCT 935--MAINTENANCE OF GENERAL PLANT--\$238,995--HIGHER DUE TO PAINTING OF WATER TOWER--482,092; REHAB OF WELL #9-\$62,920.

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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		213,956	222,435	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,345	2,246	2
<b>Net property tax equivalent</b>		<b>211,611</b>	<b>220,189</b>	
Social Security		24,628	24,898	3
PSC Remainder Assessment		1,554	1,352	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>237,793</b>	<b>246,439</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			Jefferson	Walworth			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.173383	0.171893			3
County tax rate	mills		3.712283	3.855191			4
Local tax rate	mills		5.023346	4.980177			5
School tax rate	mills		8.987500	8.910254			6
Voc. school tax rate	mills		1.237659	1.242266			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>19.134171</b>	<b>19.159781</b>			<b>10</b>
Less: state credit	mills		1.042402	1.439431			11
<b>Net tax rate</b>	mills		<b>18.091769</b>	<b>17.720350</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.023346</b>	<b>4.980177</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.225159</b>	<b>10.152520</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.248505</b>	<b>15.132697</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.134171</b>	<b>19.159781</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.796925</b>	<b>0.789816</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.091769</b>	<b>17.720350</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.417788</b>	<b>13.995812</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>15,591,897</b>	3,102,541	12,489,356			22
Materials & Supplies	\$	<b>13,014</b>	0	13,014			23
<b>Subtotal</b>	\$	<b>15,604,911</b>	<b>3,102,541</b>	<b>12,502,370</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>15,604,911</b>	<b>3,102,541</b>	<b>12,502,370</b>			<b>26</b>
Assessment Ratio	dec.		0.988159	0.970127			27
<b>Assessed Value</b>	\$	<b>15,194,691</b>	<b>3,065,804</b>	<b>12,128,887</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.417788</b>	<b>13.995812</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>213,956</b>	<b>44,202</b>	<b>169,754</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	116,511					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>213,956</b>					<b>34</b>
Footnotes							35

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	3,603				3,603	4
Structures and Improvements (311)	30,984				30,984	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	366,520				366,520	8
Supply Mains (316)	17,029				17,029	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>418,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>418,136</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	58,639				58,639	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	97,697				97,697	14
Diesel Pumping Equipment (326)	51,851				51,851	15
Other Pumping Equipment (328)	11,327				11,327	16
<b>Total Pumping Plant</b>	<b>219,514</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>219,514</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	155,594				155,594	18
Sand or Other Media Filtration Equipment (332)	273,082				273,082	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>428,676</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>428,676</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	898				898	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	504,482				504,482	24
Transmission and Distribution Mains (343)	4,531,892		4,263		4,527,629	25
Services (345)	573,983		1,320		572,663	26
Meters (346)	342,001	10,612	750		351,863	27
Hydrants (348)	444,790		903		443,887	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)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>6,398,046</b>	<b>10,612</b>	<b>7,236</b>	<b>0</b>	<b>6,401,422</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	2,226				2,226	30
Structures and Improvements (390)	92,182				92,182	31
Office Furniture and Equipment (391)	19,334				19,334	32
Computer Equipment (391.1)	54,246				54,246	33
Transportation Equipment (392)	79,449				79,449	34
Stores Equipment (393)	392				392	35
Tools, Shop and Garage Equipment (394)	21,511				21,511	36
Laboratory Equipment (395)	1,371				1,371	37
Power Operated Equipment (396)	27,187	10,000			37,187	38
Communication Equipment (397)	15,082				15,082	39
SCADA Equipment (397.1)	79,700				79,700	40
Miscellaneous Equipment (398)	5,465				5,465	41
<b>Total General Plant</b>	<b>398,145</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>408,145</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,862,517</b>	<b>20,612</b>	<b>7,236</b>	<b>0</b>	<b>7,875,893</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>7,862,517</b>	<b>20,612</b>	<b>7,236</b>	<b>0</b>	<b>7,875,893</b>	

## 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)	219,029				219,029	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>219,029</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>219,029</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	405,058				405,058	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	561,355				561,355	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>966,413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>966,413</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	215,280				215,280	18
Sand or Other Media Filtration Equipment (332)	814,786				814,786	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>1,030,066</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,030,066</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	4,321,140	95,799			4,416,939	25
Services (345)	671,622	13,734			685,356	26
Meters (346)	0				0	27
Hydrants (348)	521,110	12,050			533,160	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)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>5,513,872</b>	<b>121,583</b>	<b>0</b>	<b>0</b>	<b>5,635,455</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,729,380</b>	<b>121,583</b>	<b>0</b>	<b>0</b>	<b>7,850,963</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>7,729,380</b>	<b>121,583</b>	<b>0</b>	<b>0</b>	<b>7,850,963</b>	

## 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			49,457	49,457	1
February			54,192	54,192	2
March			52,303	52,303	3
April			51,987	51,987	4
May			55,320	55,320	5
June			61,033	61,033	6
July			52,236	52,236	7
August			57,067	57,067	8
September			69,618	69,618	9
October			37,712	37,712	10
November			40,332	40,332	11
December			49,868	49,868	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>631,125</b>	<b>631,125</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):	631,125	1
Less: Gallons (000's) used in the treatment process:	14,410	2
Subtotal: Gallons (000's) entering distribution system:	<b>616,715</b>	3
Less: Gallons (000's) sold:	564,865	4
Gallons (000's) entering distribution system but not sold:	<b>51,850</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	16,000	7
Gallons (000's) used for fire protection:	736	8
Gallons (000's) used to prevent freezing of distribution system:	2,415	9
Gallons (000's) used for other system uses:	10,147	10
Subtotal Estimated Usage:	<b>29,298</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	4,050	13
Gallons (000's) lost due to service leaks or breaks:	450	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	<b>18,052</b>	17
Subtotal of Estimated Losses:	<b>22,552</b>	18
Percentage of water entering distribution system sold:	<b>92%</b>	19
Percentage of unaccounted for water:	<b>3%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,021	22
Date of maximum: 09/15/2009		23
Cause of maximum: WATER PURCHASED FOR ELECTRIC GENERATION; BEGINNING OF UW-WHITEWATER FALL SEMESTER-STUDENTS BACK IN THE COMMUNITY-CLASSES BACK IN SESSION		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	728	25
Date of minimum: 12/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,261,360	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:	8	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	14,264	35
Outside municipality?	0	36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1130 W CARRIAGE DR	Well #6	1,015	19	1,440,000	Yes	<b>1</b>
308 N FREMONT ST	Well #5	657	16	1,440,000	Yes	<b>2</b>
951 COMMERCIAL AVE	Well #8	850	17	1,440,000	Yes	<b>3</b>
INDIAN MOUND PKWY	Well #9	1,000	20	1,440,000	Yes	<b>4</b>
STARIN PARK	Well #7	850	19	1,440,000	Yes	<b>5</b>

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	1
Location	308 N FREMONT ST	308 N FREMONT ST	308 N FREMONT ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	650	650	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	1997	1997	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	50	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #4	WELL #5	WELL #6	15
Location	308 N FREMONT ST	308 N FREMONT ST	1126 W CARRIAGE DR	16
Purpose	B	P	P	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	HYDROFLO	LAYNE NORTHWEST	19
Year Installed	1997	2007	1961	20
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,000	1,100	1,350	22
Pump Motor or Standby Engine Mfr	US MOTOR	ALSTRA/INDAR	US MOTOR	23
Year Installed	1997	2007	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	125	150	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #7	WELL #8	WELL #9	1
Location	STARIN PARK	951 E COMMERCIAL AVE	797 INDIAN MOUND PKWY	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	HYDROFLO	LAYNE NORTHWEST	GOULD	5
Year Installed	2007	1977	2009	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,100	1,000	8
Pump Motor or Standby Engine Mfr	ALSTRA/INDAR	US MOTOR	US MOTOR	9 10
Year Installed	2007	1980	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 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)	1
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3 4
Year constructed	1889	1984	1889	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	185	170	4	9 10
Total capacity in gallons (actual)	180,000	500,000	860,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	14 15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.6318	7.6318	7.6318	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				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	2.000	1,177				1,177	1
M	D	4.000	23,320	0	620		22,700	2
M	D	6.000	81,925	120	721		81,324	* 3
M	D	8.000	68,204	1,032	5		69,231	* 4
M	D	10.000	6,322	304	0		6,626	* 5
M	D	12.000	91,659				91,659	6
M	D	14.000	8,911				8,911	7
M	D	16.000	5,328				5,328	8
<b>Total Within Municipality</b>			<b>286,846</b>	<b>1,456</b>	<b>1,346</b>	<b>0</b>	<b>286,956</b>	
<b>Total Utility</b>			<b>286,846</b>	<b>1,456</b>	<b>1,346</b>	<b>0</b>	<b>286,956</b>	

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## WATER MAINS

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

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

TOTAL OF 1,456 FEET OF NEW OR REPLACEMENT MAINS WERE INSTALLED IN 2009. UTILITY FINANCED 591 FEET OF 8" MAINS(NEW) & 49 FEET OF 6" MAIN(REPLACEMENT) DURING THE CENTER STREET RECONSTRUCTION PROJECT. TID #4 FINANCED 304 FEET OF 10" MAINS(NEW) AND 26 FEET OF 6" MAIN(REPLACEMENT) ON NORTH & FIRST STREET PROJECT. DEVELOPER FINANCED 38 FEET OF 8" MAINS(NEW)& 45 FEET OF 6" MAINS(REPLACEMENT) ON MILWAUKEE STREET.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,426				1,426	1,426	1
M	1.000	987	9	5		991	991	* 2
M	1.500	91				91	91	3
M	2.000	131	1			132	132	4
M	4.000	61				61	61	5
M	6.000	28		1		27	27	6
M	8.000	9				9	9	7
P	12.000	3				3	3	8
<b>Total Utility</b>		<b>2,736</b>	<b>10</b>	<b>6</b>	<b>0</b>	<b>2,740</b>	<b>2,740</b>	

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## WATER SERVICES

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**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 ARE PAID FOR BY THE PROPERTY OWNERS/DEVELOPERS ACCORDING TO OUR RATE SCHEDULE.**

**1"----\$300 PER SERVICE; LARGER THEN 1"----WORK PERFORMED ON A TIME & MATERIAL BASIS.**

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### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.750	3,382	60	67		3,375	62	*	1
1.000	113	8	6		115	7		2
1.500	114		1		113	4		3
2.000	50				50	15		4
3.000	20	1			21	4		5
4.000	6				6	1		6
8.000	2				2	2	*	7
<b>Total:</b>	<b>3,687</b>	<b>69</b>	<b>74</b>	<b>0</b>	<b>3,682</b>	<b>95</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)		
0.750	3,079	231	14	11	0	40	3,375	*	1
1.000	16	64	6	17	0	12	115		2
1.500	6	66	10	30	0	1	113		3
2.000	0	19	4	27	0	0	50		4
3.000	0	3	4	12	0	2	21		5
4.000	0	0	1	5	0	0	6		6
8.000	0	0	1	0	0	1	2	*	7
<b>Total:</b>	<b>3,101</b>	<b>383</b>	<b>40</b>	<b>102</b>	<b>0</b>	<b>56</b>	<b>3,682</b>		

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## METERS

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### Meters (Page W-21)

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

SWITCHED TO A 20 YEAR REPLACEMENT PROGRAM IN 2009.

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

YES

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	534	4	3	0	535	2
<b>Total Fire Hydrants</b>	<b>534</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>535</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	535
Number of distribution system valves end of year:	843
Number of distribution valves operated during year:	843