



3013 (02-05-09)

ANNUAL REPORT

OF

Name: APPLETON WATER DEPT

Principal Office: 100 N. APPLETON STREET
P.O. BOX 2519
APPLETON, WI 54913-2519

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.

TABLE OF CONTENTS

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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: APPLETON WATER DEPT
Utility Address: 100 N. APPLETON STREET
P.O. BOX 2519
APPLETON, WI 54913-2519

When was utility organized? 12/1/1911
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LISA REMIKER
Title: FINANCE DIRECTOR
Office Address:
100 N. APPLETON STREET
P.O. BOX 2519
APPLETON, WI 54913-2519
Telephone: (920) 832 - 6442
Fax Number: (920) 832 - 6044
Email Address: lisa.remiker@appleton.org

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

Name: JODI DOBSON
Title: MANAGER
Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398
Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532
Email Address: jodi.dobson@bakertilly.com

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

Name: JEFFREY JIRSICHELE
Title: CHAIRPERSON
Office Address:
100 N. APPLETON STREET
P.O. BOX 2519
APPLETON, WI 54913-2519
Telephone:
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
P.O. BOX 7398
MADISON, WI 53707-7398
Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532
Email Address: jodi.dobson@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2009

Period covered by most recent audit: 1/1/2009 - 12/31/2009

Names and titles of utility management including manager or superintendent:

Name: MICHAEL BUETTNER

Title: DIRECTOR OF UTILITIES

Office Address:

2281 MANITOWOC ROAD
MENASHA, WI 54952-9411

Telephone: (920) 997 - 4219

Fax Number: (920) 997 - 3240

Email Address: michaelbuettner@appleton.org

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

- MR EDWARD BARANOWSKI
- MR CHRIS CROATT
- MR JEFFREY JIRSICHELE, CHAIRPERSON
- MR JOE MARTIN
- MS CATHY SPEARS

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:

IDENTIFICATION AND OWNERSHIP

Identification and Ownership - Contract Operations (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
Appleton Water Department
Appleton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Appleton Water Department, an enterprise fund of the City of Appleton 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

Madison, Wisconsin
March 31, 2010

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	18,483,570	17,444,730	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,364,972	7,431,003	2
Depreciation Expense (403)	2,691,688	2,628,119	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,456,910	1,320,244	5
Total Operating Expenses	11,513,570	11,379,366	
Net Operating Income	6,970,000	6,065,364	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,970,000	6,065,364	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,366	5,893	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	166,720	967,606	10
Miscellaneous Nonoperating Income (421)	78,106	833,638	11
Total Other Income	251,192	1,807,137	
Total Income	7,221,192	7,872,501	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(93,345)	(93,345)	12
Other Income Deductions (426)	295,508	287,985	13
Total Miscellaneous Income Deductions	202,163	194,640	
Income Before Interest Charges	7,019,029	7,677,861	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,826,283	3,250,233	14
Amortization of Debt Discount and Expense (428)	127,435	126,863	15
Amortization of Premium on Debt--Cr. (429)	335,614	352,797	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	136,917	21,966	19
Total Interest Charges	3,481,187	3,002,333	
Net Income	3,537,842	4,675,528	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	45,516,191	40,854,463	20
Balance Transferred from Income (433)	3,537,842	4,675,528	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	36,629	13,800	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	49,017,404	45,516,191	

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	18,483,570	0	18,483,570	1
Total (Acct. 400):	18,483,570	0	18,483,570	
Operation and Maintenance Expense (401-402):				
Derived	7,364,972	0	7,364,972	2
Total (Acct. 401-402):	7,364,972	0	7,364,972	
Depreciation Expense (403):				
Derived	2,691,688	0	2,691,688	3
Total (Acct. 403):	2,691,688	0	2,691,688	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,456,910	0	1,456,910	5
Total (Acct. 408):	1,456,910	0	1,456,910	
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:	6,970,000	0	6,970,000	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	6,366	0	6,366	8
Total (Acct. 415-416):	6,366	0	6,366	
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	166,720		166,720	11
Total (Acct. 419):	166,720	0	166,720	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		78,106	78,106	12
NONE			0	13
Total (Acct. 421):	0	78,106	78,106	
TOTAL OTHER INCOME:	173,086	78,106	251,192	

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	(93,345)	0	(93,345)	14
NONE			0	15
Total (Acct. 425):	(93,345)	0	(93,345)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	295,508	295,508	16
NONE			0	17
Total (Acct. 426):	0	295,508	295,508	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(93,345)	295,508	202,163	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	3,826,283	0	3,826,283	18
Total (Acct. 427):	3,826,283	0	3,826,283	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COSTS	114,443	0	114,443	19
AMORTIZATION OF LOSS ON REFUNDING	12,992		12,992	20
Total (Acct. 428):	127,435	0	127,435	
Amortization of Premium on Debt--Cr. (429):				
AMORTIZATION OF PREMIUM	335,614		335,614	21
Total (Acct. 429):	335,614	0	335,614	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
CAPITALIZED INTEREST	136,917		136,917	24
Total (Acct. 432):	136,917	0	136,917	
TOTAL INTEREST CHARGES:	3,481,187	0	3,481,187	
NET INCOME:	3,755,244	(217,402)	3,537,842	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	31,482,460	14,033,731	45,516,191	25
Total (Acct. 216):	31,482,460	14,033,731	45,516,191	
Balance Transferred from Income (433):				
Derived	3,755,244	(217,402)	3,537,842	26
Total (Acct. 433):	3,755,244	(217,402)	3,537,842	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	

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):				
LOSS ON DISPOSAL OF PROPERTY	22,829	0	22,829	* 28
TRANSFER TO MUNICIPALITY - ADMINISTRATION	13,800		13,800	* 29
Total (Acct. 435)--Debit:	36,629	0	36,629	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	35,201,075	13,816,329	49,017,404	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

Amount represents a transfer to the city for administrative costs.

Lake Street security equipment and an analyzer retired before fully depreciated.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,366				6,366	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)	6,366	0	0	0	6,366	

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	18,483,570	0	0	0	18,483,570	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	6,193				6,193	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	18,477,377	0	0	0	18,477,377	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,523,335	(97,082)	1,426,253	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	97,082	97,082	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	332,314	0	332,314	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	1,855,649	0	1,855,649	

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	36.4	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)	144,811,600	137,127,747	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	31,725,665	28,804,570	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	113,085,935	108,323,177	
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)	0	0	7
Other Investments (124)	752	2,817	8
Sinking Funds (125)	17,572,389	24,728,045	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	17,573,141	24,730,862	
CURRENT AND ACCRUED ASSETS			
Cash (131)		0	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	4,119,141	3,936,293	17
Other Accounts Receivable (143)	69,175	56,880	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	594,075	373,929	20
Plant Materials and Operating Supplies (154)	324,133	368,696	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)	96,010	134,997	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	5,202,534	4,870,795	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,002,387	1,129,823	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	1,002,387	1,129,823	
Total Assets and Other Debits	136,863,997	139,054,657	

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)	3,827,420	3,692,196	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	49,017,404	45,516,191	37
Total Proprietary Capital	52,844,824	49,208,387	
LONG-TERM DEBT			
Bonds (221)	76,025,000	80,450,000	38
Advances from Municipality (223)	2,103,333	3,172,963	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	78,128,333	83,622,963	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	337,714	335,859	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	3,087	3,087	44
Taxes Accrued (236)	1,355,824	1,217,251	45
Interest Accrued (237)	0	0	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	461,445	505,382	48
Total Current and Accrued Liabilities	2,158,070	2,061,579	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	2,425,935	2,761,548	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,306,835	1,400,180	51
Total Deferred Credits	3,732,770	4,161,728	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	136,863,997	139,054,657	

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	137,127,747	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)	125,414,306	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	17,539,734	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	95,011				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	1,762,549				8
Total Utility Plant	144,811,600	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)	28,313,351	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,412,314	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	31,725,665	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	113,085,935	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)	25,602,367				25,602,367	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,691,688				2,691,688	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	224,750				224,750	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Loss on early retirement	22,829				22,829	12
					0	13
					0	14
					0	15
Total credits	2,939,267	0	0	0	2,939,267	16
Debits during year						17
Book cost of plant retired	222,360				222,360	18
Cost of removal	5,923				5,923	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	228,283	0	0	0	228,283	25
Balance end of year (111.1)	28,313,351	0	0	0	28,313,351	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)	3,202,203				3,202,203	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	295,508				295,508	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	295,508	0	0	0	295,508	16
Debits during year						17
Book cost of plant retired	80,018				80,018	18
Cost of removal	5,379				5,379	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	85,397	0	0	0	85,397	25
Balance end of year (111.2)	3,412,314	0	0	0	3,412,314	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	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)	324,133	368,696	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	324,133	368,696	

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)				
2007 REVENUE BONDS 2007A	83,229	428	584,311	1
2007 REVENUE REFUNDING BONDS 2007B	9,664	428	12,688	2
2007 REVENUE REFUNDING BONDS 2007C	12,657	428	124,862	3
2008 REVENUE BONDS	8,892	428	194,359	4
LOSS ON ADVANCE REFUNDING 2007A	12,108	428	85,007	5
LOSS ON ADVANCE REFUNDING 2007B	884	428	1,160	6
Total			1,002,387	
Unamortized premium on debt (251)				
PREMIUM 2007A	311,090	429	2,184,013	7
PREMIUM 2007C	24,523	429	241,922	8
Total			2,425,935	

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	3,692,196	1
Changes during year (explain):		
CAPITAL CONTRIBUTIONS FROM CITY	135,224	2
Balance end of year	3,827,420	

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)	
REVENUE REFUNDING BONDS 2007A	02/06/2007	01/01/2025	4.82%	48,635,000	1
REVENUE REFUNDING BONDS 2007B	02/06/2007	01/01/2012	5.31%	1,070,000	2
REVENUE BONDS 2007C	03/01/2007	01/01/2026	4.56%	11,640,000	3
REVENUE BONDS 2008	10/10/2008	01/01/2028	4.43%	14,680,000	4
Total Bonds (Account 221):				76,025,000	

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)					
ADVANCE FROM STORMWATER UTILITY	12/31/2008	12/31/2009	0.00%	2,103,333	1
Total for Account 223				2,103,333	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,217,251	1
Accruals:		
Charged water department expense	1,456,911	2
Charged electric department expense		3
Charged sewer department expense	46,971	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,503,882	
Taxes paid during year:		
County, state and local taxes	1,217,251	6
Social Security taxes	133,646	7
PSC Remainder Assessment	14,412	8
Other (explain):		
NONE		9
Total payments and other debits	1,365,309	
Balance end of year	1,355,824	

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)					
REFUNDED ISSUES	0			0	1
REVENUE REFUNDING BONDS - 2007A	0	2,456,213	2,456,213	0	2
REVENUE BONDS - 2007B	0	82,972	82,972	0	3
REVENUE BONDS - 2007C	0	539,763	539,763	0	4
REVENUE BONDS - 2008	0	747,335	747,335	0	5
Subtotal	0	3,826,283	3,826,283	0	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NA	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NA	0			0	8
Subtotal	0	0	0	0	
Total	0	3,826,283	3,826,283	0	

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):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	752	2
Total (Acct. 124):	752	
Sinking Funds (125):		
CONSTRUCTION ACCOUNT	7,644,122	3
RESERVE ACCOUNT	9,928,267	4
Total (Acct. 125):	17,572,389	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,119,141	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	4,119,141	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
TOWER RENTAL AND OTHER CONTRACTS	36,516	15
DUE FROM LOCAL GOVERNMENTS	1,100	16
MISCELLANEOUS RECEIVABLES	31,559	* 17
Total (Acct. 143):	69,175	
Receivables from Municipality (145):		
DELINQUENT RECEIVABLES AND ASSESSMENTS ON TAX ROLL	594,075	18
Total (Acct. 145):	594,075	

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):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,306,835	26
NONE		27
Total (Acct. 253):	1,306,835	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 143 Miscellaneous Receivables is for camera equipment grant from the WI Dept. of Administration for \$25,482 and other miscellaneous items for \$6,077.

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)	121,763,646	0	0	0	121,763,646	1
Materials and Supplies	346,414	0	0	0	346,414	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	26,957,859	0	0	0	26,957,859	4
Customer Advances for Construction					0	5
Regulatory Liability	1,353,507	0	0	0	1,353,507	6
NONE					0	7
Average Net Rate Base	93,798,694	0	0	0	93,798,694	
Net Operating Income	6,970,000	0	0	0	6,970,000	8
Net Operating Income as a percent of						
Average Net Rate Base	7.43%	N/A	N/A	N/A	7.43%	

**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	1,400,180	0	0	0	1,400,180	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	93,345	0	0	0	93,345	3
Other (specify):						
NONE					0	4
Balance End of Year	1,306,835	0	0	0	1,306,835	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Executed contract to sell water to Sherwood. Service expected to start in 2010.

4. Estimated changes in revenues due to rate changes.

The water utility had new rates effective 1/1/2009.

5. Obligations incurred or assumed, excluding commercial paper.

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)	17,872,834	17,067,621	1
Total Sales of Water	17,872,834	17,067,621	
Other Operating Revenues			
Forfeited Discounts (470)	77,518	66,349	2
Rents from Water Property (472)	228,155	208,250	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	305,063	102,510	5
Total Other Operating Revenues	610,736	377,109	
Total Operating Revenues	18,483,570	17,444,730	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	47,144	22,289	6
Pumping Expenses (620-633)	1,006,522	1,081,725	7
Water Treatment Expenses (640-652)	4,118,643	4,105,620	8
Transmission and Distribution Expenses (660-678)	1,211,179	1,208,159	9
Customer Accounts Expenses (901-906)	133,682	134,258	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	847,802	878,952	12
Total Operation and Maintenance Expenses	7,364,972	7,431,003	
Other Operating Expenses			
Depreciation Expense (403)	2,691,688	2,628,119	13
Amortization Expense (404-407)		0	14
Taxes (408)	1,456,910	1,320,244	15
Total Other Operating Expenses	4,148,598	3,948,363	
Total Operating Expenses	11,513,570	11,379,366	
NET OPERATING INCOME	6,970,000	6,065,364	

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	630	3,217	1
Commercial (460.2)	31	10,468	62,575	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	32	11,098	65,792	
Metered Sales to General Customers (461)				
Residential (461.1)	24,664	1,129,360	8,048,095	5
Commercial (461.2)	1,792	450,896	2,584,529	6
Industrial (461.3)	83	179,495	886,270	7
Public Authority (461.4)	91	65,076	362,349	8
Total Metered Sales to General Customers (461)	26,630	1,824,827	11,881,243	
Private Fire Protection Service (462)	432		236,939	9
Public Fire Protection Service (463)	26,632		1,775,104	10
Other Water Sales (465)				11
Sales for Resale (466)	2	907,108	3,913,756	12
Interdepartmental Sales (467)				13
Total Sales of Water	53,728	2,743,033	17,872,834	

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)	
GRAND CHUTE	METERING STATIONS	786,532	3,391,268	1
WAVERLY SANITARY DISTRICT	METERING STATIONS	120,576	522,488	2
Total		907,108	3,913,756	

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 (usually per rate schedule F-1 or Fd-1)	1,733,005	1
Wholesale fire protection billed	42,099	2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	1,775,104	
Forfeited Discounts (470):		
Customer late payment charges	77,518	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	77,518	
Rents from Water Property (472):		
TOWER LEASE RENTAL	228,155	7
Total Rents from Water Property (472)	228,155	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
INSURANCE PROCEEDS	200,000	9
DAMAGE TO CITY PROPERTY	8,738	10
MISCELLANEOUS REVENUE (TURN ON)	6,163	11
OTHER	9,909	12
Return on net investment in meters charged to sewer department	80,253	13
Other (specify):		
Total Other Water Revenues (474)	305,063	

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.

Insurance proceeds relate to a litigation settlement for repairs at the treatment plant.

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)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	680	150	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	1,203	513	6
Maintenance of Structures and Improvements (611)	26,115	18,535	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)	14,375	3,091	* 9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)	4,771	0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	47,144	22,289	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	36	0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	651,170	621,945	16
Pumping Labor and Expenses (624)	280,693	379,947	* 17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	74,606	79,833	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	17	0	24
Total Pumping Expenses	1,006,522	1,081,725	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	217,114	326,326	* 25
Chemicals (641)	1,294,614	947,369	* 26
Operation Labor and Expenses (642)	2,135,566	2,499,546	27
Miscellaneous Expenses (643)	20,660	25,047	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	274,952	251,959	31
Maintenance of Water Treatment Equipment (652)	175,737	55,373	* 32
Total Water Treatment Expenses	4,118,643	4,105,620	

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)	99,051	92,295	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	190,508	203,795	35
Meter Expenses (663)	78,021	70,397	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	81,156	71,056	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	37,132	38,737	42
Maintenance of Transmission and Distribution Mains (673)	430,537	427,226	43
Maintenance of Services (675)	117,839	140,492	* 44
Maintenance of Meters (676)	49,590	48,835	45
Maintenance of Hydrants (677)	127,345	115,326	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	1,211,179	1,208,159	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	15,461	17,516	49
Customer Records and Collection Expenses (903)	112,028	111,999	50
Uncollectible Accounts (904)	6,193	4,743	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	133,682	134,258	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	100,539	91,408	55
Office Supplies and Expenses (921)	42,289	51,260	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	54,591	48,958	58
Property Insurance (924)	39,756	39,756	59
Injuries and Damages (925)	22,884	22,884	60
Employee Pensions and Benefits (926)	560,444	578,960	61
Regulatory Commission Expenses (928)		18,205	* 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)	27,299	27,521	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	847,802	878,952	
Total Operation and Maintenance Expenses	7,364,972	7,431,003	

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.

Account 928 - 2008 included expenses for the rate study; no rate study was filed in 2009.

Account 675 - More repair work for services completed in 2008 than prior years. Expense in 2009 returned to levels that were previously seen.

Account 652 - The 2009 expense includes a major repair to the GAC Contactors.

Account 641 - The 2009 expense includes approximately \$290,000 for GAC replacement.

Account 640 - Costs for legal fees for litigation decreased approximately \$100,000 in 2009 compared to 2008.

Account 624 - General labor costs were also allocated differently in 2009 based on work performed. Shop supplies were also reduced in 2009 and fuel charges for vehicles were favorable when compared to 2008.

Account 613 - Completed two cleanings of the intakes in 2009 and in the past only one cleaning of intakes per year was done. There was expense related to the repair on the intakes in during 2009 compared to no repair costs in 2008.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,355,823	1,217,251	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		46,971	45,398	2
Net property tax equivalent		1,308,852	1,171,853	
Social Security		133,646	130,139	3
PSC Remainder Assessment		14,412	18,252	4
Other (specify): NONE			0	5
Total tax expense		1,456,910	1,320,244	

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			Calumet	Outagamie	Winnebago		1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169600	0.171200	0.169300		3
County tax rate	mills		4.168100	4.410700	5.540600		4
Local tax rate	mills		7.870600	7.946300	7.855600		5
School tax rate	mills		8.420300	8.501300	8.404300		6
Voc. school tax rate	mills		1.714400	1.730800	1.711100		7
Other tax rate - Local	mills		0.000000	0.000000	0.000000		8
Other tax rate - Non-Local	mills		0.000000	0.000000	0.000000		9
Total tax rate	mills		22.343000	22.760300	23.680900		10
Less: state credit	mills		1.267600	1.298300	1.448700		11
Net tax rate	mills		21.075400	21.462000	22.232200		12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.870600	7.946300	7.855600		14
Combined School Tax Rate	mills		10.134700	10.232100	10.115400		15
Other Tax Rate - Local	mills		0.000000	0.000000	0.000000		16
Total Local & School Tax	mills		18.005300	18.178400	17.971000		17
Total Tax Rate	mills		22.343000	22.760300	23.680900		18
Ratio of Local and School Tax to Total	dec.		0.805859	0.798689	0.758882		19
Total tax net of state credit	mills		21.075400	21.462000	22.232200		20
Net Local and School Tax Rate	mills		16.983794	17.141462	16.871608		21
Utility Plant, Jan. 1	\$	137,127,747	62,822,531	73,426,741	878,475		22
Materials & Supplies	\$	368,696	254,187	114,509	0		23
Subtotal	\$	137,496,443	63,076,718	73,541,250	878,475		24
Less: Plant Outside Limits	\$	57,723,929	56,459,320	1,264,609	0		25
Taxable Assets	\$	79,772,514	6,617,398	72,276,641	878,475		26
Assessment Ratio	dec.		1.006171	0.991085	1.002520		27
Assessed Value	\$	79,171,217	6,658,234	71,632,295	880,689		28
Net Local & School Rate	mills		16.983794	17.141462	16.871608		29
Tax Equiv. Computed for Current Year	\$	1,355,823	113,082	1,227,882	14,859		30
Tax Equivalent per 1994 PSC Report	\$	940,728					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,355,823					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)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	430,132				430,132	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	1,995,686	319,111			2,314,797	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	2,425,818	319,111	0	0	2,744,929	
PUMPING PLANT						
Land and Land Rights (320)	43,384				43,384	11
Structures and Improvements (321)	4,824,741	36,768	22,811		4,838,698	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	1,700,542	55,163	26,123		1,729,582	14
Diesel Pumping Equipment (326)	0	56,300			56,300	15
Other Pumping Equipment (328)	74,790				74,790	16
Total Pumping Plant	6,643,457	148,231	48,934	0	6,742,754	
WATER TREATMENT PLANT						
Land and Land Rights (330)	997,370				997,370	17
Structures and Improvements (331)	19,720,364				19,720,364	18
Sand or Other Media Filtration Equipment (332)	1,558,846				1,558,846	19
Membrane Filtration Equipment (333)	8,898,827	16,744			8,915,571	20
Other Water Treatment Equipment (334)	10,556,062	6,119	5,786		10,556,395	21
Total Water Treatment Plant	41,731,469	22,863	5,786	0	41,748,546	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	117,295		7,175		110,120	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	5,447,595				5,447,595	24
Transmission and Distribution Mains (343)	42,523,157	5,958,581	98,688	(23,666)	48,359,384	* 25
Services (345)	3,628,015	629,568	17,663	(4,731)	4,235,189	* 26
Meters (346)	5,420,797	20,249	32,679		5,408,367	27
Hydrants (348)	3,239,733	464,182	18,610	(3,534)	3,681,771	* 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	60,376,592	7,072,580	174,815	(31,931)	67,242,426	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	3,629,773				3,629,773	31
Office Furniture and Equipment (391)	82,988				82,988	32
Computer Equipment (391.1)	13,552				13,552	33
Transportation Equipment (392)	6,246				6,246	34
Stores Equipment (393)	50,899				50,899	35
Tools, Shop and Garage Equipment (394)	139,329				139,329	36
Laboratory Equipment (395)	195,450				195,450	37
Power Operated Equipment (396)	281,237				281,237	38
Communication Equipment (397)	318,998				318,998	39
SCADA Equipment (397.1)	1,340,419				1,340,419	40
Miscellaneous Equipment (398)	876,760				876,760	41
Total General Plant	6,935,651	0	0	0	6,935,651	
Total utility plant in service directly assignable	118,112,987	7,562,785	229,535	(31,931)	125,414,306	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	118,112,987	7,562,785	229,535	(31,931)	125,414,306	

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 Adjustments for any account are nonzero, please explain.

Adjustments are to tranfer from utility financed to contributed plant.

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)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
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)	13,205,628	17,586	46,441	23,666	13,200,439	* 25
Services (345)	3,767,665	25,467	32,802	4,731	3,765,061	* 26
Meters (346)	26,928				26,928	27
Hydrants (348)	539,185	5,362	775	3,534	547,306	* 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	17,539,406	48,415	80,018	31,931	17,539,734	
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	17,539,406	48,415	80,018	31,931	17,539,734	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	17,539,406	48,415	80,018	31,931	17,539,734	

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 are to transfer plant from utility financed to contributed.

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)	273,744	1.70%	7,312	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	860,315	1.80%	38,794	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	1,134,059		46,106	
PUMPING PLANT				
Structures and Improvements (321)	1,704,358	3.20%	154,615 *	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	967,693	4.40%	75,462	9
Diesel Pumping Equipment (326)	0	4.40%	1,239	10
Other Pumping Equipment (328)	74,790	4.40%		11
Total Pumping Plant	2,746,841		231,316	
WATER TREATMENT PLANT				
Structures and Improvements (331)	3,694,200	2.50%	493,009	12
Sand or Other Media Filtration Equipment (332)	329,105	3.00%	46,746	13
Membrane Filtration Equipment (333)	1,878,382	3.00%	267,358	14
Other Water Treatment Equipment (334)	2,211,158	3.00%	316,564 *	15
Total Water Treatment Plant	8,112,845		1,123,677	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,198,675	1.90%	103,505	17
Transmission and Distribution Mains (343)	4,377,656	1.30%	590,737	18
Services (345)	905,537	2.90%	114,017	19
Meters (346)	3,243,703	4.00%	446,145	20
Hydrants (348)	457,187	2.20%	76,136	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	10,182,758		1,330,540	
GENERAL PLANT				
Structures and Improvements (390)	887,832	2.90%	105,263	23
Office Furniture and Equipment (391)	37,678	5.80%	4,813	24
Computer Equipment (391.1)	13,552	5.80%		25
Transportation Equipment (392)	6,246	5.80%		26
Stores Equipment (393)	19,975	5.80%	2,952	27
Tools, Shop and Garage Equipment (394)	102,430	5.80%	8,081	28
Laboratory Equipment (395)	64,658	5.80%	11,336	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					281,056	3
314					0	4
316					899,109	5
317					0	6
	0	0	0	0	1,180,165	
321	22,811			17,503	1,853,665 *	7
323					0	8
325	26,123				1,017,032	9
326					1,239	10
328					74,790	11
	48,934	0	0	17,503	2,946,726	
331					4,187,209	12
332					375,851	13
333					2,145,740	14
334	5,786			5,326	2,527,262 *	15
	5,786	0	0	5,326	9,236,062	
341					0	16
342					1,302,180	17
343	98,688	3,579			4,866,126	18
345	17,663	1,981			999,910	19
346	32,679				3,657,169	20
348	18,610	363			514,350	21
349					0	22
	167,640	5,923	0	0	11,339,735	
390					993,095	23
391					42,491	24
391.1					13,552	25
392					6,246	26
393					22,927	27
394					110,511	28
395					75,994	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)	268,090	5.80%	1,501	30
Communication Equipment (397)	318,998	1.50%		31
SCADA Equipment (397.1)	1,340,419	9.20%		32
Miscellaneous Equipment (398)	365,986	5.80%	50,852	33
Total General Plant	3,425,864		184,798	
Total accum. prov. directly assignable	25,602,367		2,916,437	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 25,602,367		 2,916,437	

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					269,591	30
397					318,998	31
397.1					1,340,419	32
398					416,838	33
	0	0	0	0	3,610,662	
	222,360	5,923	0	22,829	28,313,350	
					0	34
	222,360	5,923	0	22,829	28,313,350	

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 are for loss on early retirement.

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

This page intentionally left blank

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)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	1,699,529	1.30%	171,640	18
Services (345)	1,451,180	2.90%	109,224	19
Meters (346)	1,346	4.00%	2,693	20
Hydrants (348)	50,148	2.20%	11,951	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	3,202,203		295,508	
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					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	46,441	1,684			1,823,044	18
345	32,802	3,680			1,523,922	19
346					4,039	20
348	775	15			61,309	21
349					0	22
	80,018	5,379	0	0	3,412,314	
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	3,202,203		295,508	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	3,202,203		295,508	

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	
	80,018	5,379	0	0	3,412,314	
					0	34
	80,018	5,379	0	0	3,412,314	

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		257,276		257,276	1
February		237,856		237,856	2
March		248,404		248,404	3
April		240,198		240,198	4
May		271,545		271,545	5
June		286,484		286,484	6
July		321,882		321,882	7
August		290,172		290,172	8
September		279,907		279,907	9
October		249,708		249,708	10
November		235,989		235,989	11
December		243,561		243,561	12
Total annual pumpage	0	3,162,982	0	3,162,982	

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):	3,162,982	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	3,162,982	3
Less: Gallons (000's) sold:	2,743,033	4
Gallons (000's) entering distribution system but not sold:	419,949	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	19,476	7
Gallons (000's) used for fire protection:	100	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	59,665	10
Subtotal Estimated Usage:	79,241	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	62,861	13
Gallons (000's) lost due to service leaks or breaks:	36,163	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:	241,684	17
Subtotal of Estimated Losses:	340,708	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	8%	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.)	11,636	22
Date of maximum: 07/20/2009		23
Cause of maximum: summer weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	6,834	25
Date of minimum: 12/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	9,330,785	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:	69	32
Number of service breaks repaired this year:	15	33
Population served (estimate the number of individuals served):		34
Inside municipality?	72,400	35
Outside municipality?	23,355	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)
NONE					No

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				1
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE WINNEBAGO	1	1,200	10	48	1

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	BACKUP PUMP	LAKE WINNEBAGO #2	LAKE WINNEBAGO #3	1
Location	MANITOWOC ROAD	ONEIDA STREET	ONEIDA STREET	2
Purpose	S	P	P	3
Destination	T	T	T	4
Pump Manufacturer	KBS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	2009	2001	2001	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,370	4,700	7,080	8
Pump Motor or Standby Engine Mfr	JOHN DEER	MARATHON	MARATHON	9
Year Installed	2009	2001	2001	10
Type	DIESEL	ELECTRIC	ELECTRIC	11
Horsepower	76	150	150	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE WINNEBAGO #4	LAKE WINNEBAGO #5	LAKE WINNEBAGO #6	15
Location	ONEIDA STREET	ONEIDA STREET	ONEIDA STREET	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	ALLIS CHALMERS	ALLIS-CHALMERS	ALLIS-CHALMERS	19
Year Installed	2001	2001	2001	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	7,080	6,000	6,000	22
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	23
Year Installed	2001	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	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	PLANT #5	PLANT#6	PUMP # 1	1
Location	1015 W. LINDBERGH	1015 W. LINDBERGH	WERNER ROAD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1986	1995	2003	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,700	1,400	8
Pump Motor or Standby Engine Mfr	SEIMENS	SEIMENS	US ELECTRIC	9 10
Year Installed	1986	1988	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	40	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP # 2	PUMP #1	PUMP #2	15
Location	WERNER ROAD	MANITOWOC ROAD	MANITOWOC ROAD	16
Purpose	B	P	P	17
Destination	D	D	D	18
Pump Manufacturer	GOULDS	FLOWAY	FLOWAY	19
Year Installed	2003	2001	2001	20
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,400	4,200	4,200	22
Pump Motor or Standby Engine Mfr	US ELECTRIC	U.S. MOTORS	U.S. MOTOR	23 24
Year Installed	2003	2001	2001	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	350	350	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP #3	PUMP #4	PUMP #5	1
Location	MANITOWOC ROAD	MANITOWOC ROAD	MANITOWOC ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FLOWAY	FLOWAY	FLOWAY	5
Year Installed	2001	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	4,200	4,200	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	350	350	350	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #6			15
Location	MANITOWOC ROAD			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	FLOWAY			19
Year Installed	2001			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	4,200			22
Pump Motor or Standby Engine Mfr	U.S. MOTOR			24
Year Installed	2001			25
Type	ELECTRIC			26
Horsepower	350			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	LINDBERGH	MATTHIAS	ONEIDA	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4
Year constructed	1964	1988	1951	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	132	132	132	9 10
Total capacity in gallons (actual)	2,000,000	1,000,000	500,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14 15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16 17 18
Filters, type (gravity, pressure, other, none)	OTHER			19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RIDGEWAY	WERNER #1	WERNER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4
Year constructed	1986	2001	2003	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	168	132	218	9 10
Total capacity in gallons (actual)	300,000	3,000,000	500,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14 15
Points of application (wellhouse, central facilities, booster station, other)				16 17 18
Filters, type (gravity, pressure, other, none)				19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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	1.000	0				0	1	
M	D	1.500	944				944	2	
M	D	4.000	38,392		3,148		35,244	3	
P	D	4.000	639				639	4	
M	D	6.000	272,109		12,089		260,020	5	
P	D	6.000	2,205	67			2,272	6	
M	D	8.000	471,179		13,063		458,116	7	
P	D	8.000	523,201	26,464	217		549,448	8	
M	D	10.000	1,780		187		1,593	9	
M	D	12.000	171,592	2,848	2,855		171,585	10	
P	D	12.000	253,863	14,861	13		268,711	11	
M	T	16.000	94,611				94,611	12	
P	T	16.000	7,201	13,379			20,580	13	
M	T	18.000	882				882	14	
M	T	20.000	27,580				27,580	15	
P	T	20.000	0	3,812			3,812	16	
M	T	24.000	16,682				16,682	17	
M	T	30.000	2,248				2,248	18	
M	T	36.000	6,891				6,891	19	
Total Within Municipality			1,891,999	61,431	31,572	0	1,921,858		
P	D	8.000	184				184	20	
M	D	12.000	10,069				10,069	21	
P	D	12.000	1,422				1,422	22	
M	T	36.000	5,693				5,693	23	
P	S	36.000	162				162	24	
M	T	42.000	7,980				7,980	25	
P	S	42.000	18,158				18,158	26	
Total Outside of Municipality			43,668	0	0	0	43,668		
Total Utility			1,935,667	61,431	31,572	0	1,965,526		

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.

Financing is a combination between the utility and developers.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	415		41		374	73	1
M	0.750	12,567		423		12,144	358	2
M	1.000	13,951	421	78		14,294	526	3
M	1.250	270	152			422	82	4
M	1.500	802	6	10		798	94	5
P	1.500	1	2	0		3	1	6
M	2.000	448		2		446	85	7
P	2.000	38	6	0		44	30	8
M	3.000	1				1		9
M	4.000	131	2	2		131	10	10
P	6.000	44	8	1		51	1	11
M	6.000	168		5		163	11	12
P	8.000	41	9			50	4	13
M	8.000	163		2		161	14	14
P	12.000	4	3			7		15
M	12.000	27				27	2	16
Total Utility		29,071	609	564	0	29,116	1,291	

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.
Financing is a combination between utility and developers.**

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	12,935		95		12,840	990	1
0.750	13,104	240	26		13,318	1,706	2
1.000	1,290		77		1,213	132	3
1.500	178		3		175	39	4
2.000	144	1	1		144	26	5
3.000	82	1			83	22	6
4.000	53		1		52	3	7
6.000	10	1			11	1	8
8.000	5				5	0	9
12.000	1				1	0	10
Total:	27,802	243	203	0	27,842	2,919	

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	12,276	282	4	0	0	278	12,840	1
0.750	12,324	820	24	17	0	133	13,318	2
1.000	128	489	17	22	0	557	1,213	3
1.500	1	141	15	17	0	1	175	4
2.000	0	48	7	25	0	64	144	5
3.000	0	19	8	7	0	49	83	6
4.000	0	3	4	2	0	43	52	7
6.000	0	0	1	0	1	9	11	8
8.000	0	0	0	0	3	2	5	9
12.000	0	0	0	0	0	1	1	10
Total:	24,729	1,802	80	90	4	1,137	27,842	

METERS

Meters (Page W-21)

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	2				2	1
Within Municipality	3,203	123	46		3,280	2
Total Fire Hydrants	3,205	123	46	0	3,282	
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:	3,282
Number of distribution system valves end of year:	6,440
Number of distribution valves operated during year:	1,619