



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: VERONA WATER UTILITY

---

Principal Office: 410 INVESTMENT COURT  
VERONA, WI 53593

---

For the Year Ended: DECEMBER 31, 2009

---

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

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

## GENERAL RULES FOR REPORTING

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



---

## SIGNATURE PAGE

---

### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Verona Water Utility  
Verona, 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 Verona Water Utility, an enterprise fund of the City of Verona 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  
April 1, 2010

---

## TABLE OF CONTENTS

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

---

## TABLE OF CONTENTS

---

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

---

### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** VERONA WATER UTILITY

**Utility Address:** 410 INVESTMENT COURT  
VERONA, WI 53593

**When was utility organized?** 9/1/1932

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

**Name:** MR RON RIEDER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

410 INVESTMENT COURT  
VERONA, WI 53593

**Telephone:** (608) 845 - 6695

**Fax Number:** (608) 845 - 6801

**Email Address:** ron.reider@ci.verona.wi.us

---

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

**Name:** BETHANY RYERS

**Title:** SENIOR ACCOUNTANT

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

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

**Telephone:** (608) 240 - 2382

**Fax Number:** (608) 240 - 8532

**Email Address:** bethany.ryers@bakertilly.com

---

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

**Name:** WILLIAM MCGILURAY

**Title:** CHAIRMAN

**Office Address:**

410 INVESTMENT COURT  
VERONA, WI 53593

**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) 240 - 2382 EXT

**Fax Number:** (608) 240 - 8532

**Email Address:** bethany.ryers@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: MR RON RIEDER

Title: PUBLIC WORKS DIRECTOR

**Office Address:**

410 INVESTMENT COURT  
VERONA, WI 53593

Telephone: (608) 845 - 6695

Fax Number: (608) 845 - 6801

Email Address: ron.reider@ci.verona.wi.us

**Name of utility commission/committee:** VERONA WATER UTILITY

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

KEN HARWOOD  
WILLIAM MCGILURAY, CHAIRMAN  
RICHARD STREICH

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

Firm Name: NONE

**Contact Person:**

Title:

Telephone:

Fax Number:

Email Address:

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,359,872	1,330,408	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	564,757	454,216	2
Depreciation Expense (403)	203,858	196,854	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	364,536	326,137	5
<b>Total Operating Expenses</b>	<b>1,133,151</b>	<b>977,207</b>	
<b>Net Operating Income</b>	<b>226,721</b>	<b>353,201</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>226,721</b>	<b>353,201</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)	13,428	66,321	10
Miscellaneous Nonoperating Income (421)	412,936	642,514	11
<b>Total Other Income</b>	<b>426,364</b>	<b>708,835</b>	
<b>Total Income</b>	<b>653,085</b>	<b>1,062,036</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(37,515)	(37,515)	12
Other Income Deductions (426)	156,488	149,122	13
<b>Total Miscellaneous Income Deductions</b>	<b>118,973</b>	<b>111,607</b>	
<b>Income Before Interest Charges</b>	<b>534,112</b>	<b>950,429</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	102,573	126,667	14
Amortization of Debt Discount and Expense (428)	18,383	16,044	15
Amortization of Premium on Debt--Cr. (429)	263	0	16
Interest on Debt to Municipality (430)	35,672	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	18,265	0	19
<b>Total Interest Charges</b>	<b>138,100</b>	<b>142,711</b>	
<b>Net Income</b>	<b>396,012</b>	<b>807,718</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,520,349	11,712,631	20
Balance Transferred from Income (433)	396,012	807,718	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>12,916,361</b>	<b>12,520,349</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	1,359,872	0	1,359,872	1
<b>Total (Acct. 400):</b>	<b>1,359,872</b>	<b>0</b>	<b>1,359,872</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	564,757	0	564,757	2
<b>Total (Acct. 401-402):</b>	<b>564,757</b>	<b>0</b>	<b>564,757</b>	
<b>Depreciation Expense (403):</b>				
Derived	203,858	0	203,858	3
<b>Total (Acct. 403):</b>	<b>203,858</b>	<b>0</b>	<b>203,858</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	364,536	0	364,536	5
<b>Total (Acct. 408):</b>	<b>364,536</b>	<b>0</b>	<b>364,536</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>226,721</b>	<b>0</b>	<b>226,721</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 ON INVESTMENT	13,428		13,428	11
<b>Total (Acct. 419):</b>	<b>13,428</b>	<b>0</b>	<b>13,428</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		412,936	412,936	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>412,936</b>	<b>412,936</b>	
<b>TOTAL OTHER INCOME:</b>	<b>13,428</b>	<b>412,936</b>	<b>426,364</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	(37,515)	0	(37,515)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(37,515)</b>	<b>0</b>	<b>(37,515)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	156,488	156,488	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>156,488</b>	<b>156,488</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(37,515)</b>	<b>156,488</b>	<b>118,973</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	102,573	0	102,573	18
<b>Total (Acct. 427):</b>	<b>102,573</b>	<b>0</b>	<b>102,573</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	18,383		18,383	19
<b>Total (Acct. 428):</b>	<b>18,383</b>	<b>0</b>	<b>18,383</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
AMORTIZATION OF DEBT PREMIUM	263		263	20
<b>Total (Acct. 429):</b>	<b>263</b>	<b>0</b>	<b>263</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	35,672	0	35,672	21
<b>Total (Acct. 430):</b>	<b>35,672</b>	<b>0</b>	<b>35,672</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>				
CAPITALIZED INTEREST	18,265		18,265	23
<b>Total (Acct. 432):</b>	<b>18,265</b>	<b>0</b>	<b>18,265</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>138,100</b>	<b>0</b>	<b>138,100</b>	
<b>NET INCOME:</b>	<b>139,564</b>	<b>256,448</b>	<b>396,012</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,704,731	9,815,618	12,520,349	24
<b>Total (Acct. 216):</b>	<b>2,704,731</b>	<b>9,815,618</b>	<b>12,520,349</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	139,564	256,448	396,012	25
<b>Total (Acct. 433):</b>	<b>139,564</b>	<b>256,448</b>	<b>396,012</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>2,844,295</b>	<b>10,072,066</b>	<b>12,916,361</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	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,359,872	0	0	0	1,359,872	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					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,359,872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,359,872</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	157,704	0	157,704	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>157,704</b>	<b>0</b>	<b>157,704</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	2.7	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)	20,448,526	19,613,440	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,540,368	3,157,160	2
<b>Net Utility Plant</b>	<b>16,908,158</b>	<b>16,456,280</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)	4,549	4,549	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	817,620	691,703	9
<b>Total Other Property and Investments</b>	<b>822,169</b>	<b>696,252</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	3,502,150	2,712,192	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	228,121	226,557	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	32,311	29,442	18
Plant Materials and Operating Supplies (154)	20,125	17,610	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	395	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>3,783,102</b>	<b>2,985,801</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	121,169	120,961	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>121,169</b>	<b>120,961</b>	
<b>Total Assets and Other Debits</b>	<b>21,634,598</b>	<b>20,259,294</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)	3,791,495	3,791,495	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	12,916,361	12,520,349	35
<b>Total Proprietary Capital</b>	<b>16,707,856</b>	<b>16,311,844</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,573,706	2,781,332	36
Advances from Municipality (223)	1,706,193	502,937	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>4,279,899</b>	<b>3,284,269</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	43,427	37,717	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	29,107	12,087	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	47,390	48,680	46
<b>Total Current and Accrued Liabilities</b>	<b>119,924</b>	<b>98,484</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	1,703	1,966	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	525,216	562,731	49
<b>Total Deferred Credits</b>	<b>526,919</b>	<b>564,697</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>21,634,598</b>	<b>20,259,294</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	19,613,440	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)	8,483,077	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,880,663	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)	84,786				8
<b>Total Utility Plant</b>	<b>20,448,526</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)	1,947,546	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,592,822	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>3,540,368</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>16,908,158</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>	1,720,826				<b>1,720,826</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	203,858				<b>203,858</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	24,842				<b>24,842</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	18,156				<b>18,156</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>246,856</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>246,856</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	20,136				<b>20,136</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>20,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,136</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,947,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,947,546</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	1,436,334				<b>1,436,334</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	156,488				<b>156,488</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>156,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,488</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>1,592,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,592,822</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		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	20,125	17,610	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>	20,125	17,610	

## 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	160	428	14,430	1
2003 REVENUE BONDS	903	428	3,337	2
2004 DEFERRED AMOUNT ON REFINANCING	1,667	428	2,333	3
2004 GENERAL OBLIGATION REFUNDING	320	428	451	4
2006 DEFERRED AMOUNT ON REFINANCING	4,214	428	27,361	5
2006 REVENUE BONDS	4,192	428	27,188	6
2008 REVENUE BONDS	5,960	428	28,446	7
2009 BUILD AMERICA BONDS	967	428	17,623	8
<b>Total</b>			<b>121,169</b>	
<b>Unamortized premium on debt (251)</b>				
2006 REVENUE BONDS	263	429	1,703	9
<b>Total</b>			<b>1,703</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	3,791,495	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>3,791,495</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	07/01/2000	06/01/2020	5.64%	65,000	1
2003 REVENUE BONDS	07/01/2003	06/01/2016	2.63%	228,706	2
2006 REFUNDING	07/19/2006	06/01/2020	4.21%	895,000	3
2006 REVENUE BONDS	07/19/2006	06/01/2026	4.45%	330,000	4
2008 REVENUE	03/27/2008	06/01/2018	3.57%	1,055,000	5
<b>Total Bonds (Account 221):</b>				<b>2,573,706</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>					
2005 GENERAL OBLIGATION NOTE	07/01/2005	08/01/2015	3.24%	100,000	1
2009 GENERAL OBLIGATION BUILD AMERICA BONDS	08/06/2009	03/15/2029	5.49%	1,268,593	2
2004 GENERAL OBLIGATION REFUNDING BONDS	03/01/2004	06/01/2012	2.70%	92,750	3
2008 GENERAL OBLIGATION BONDS	08/19/2008	08/01/2028	4.41%	244,850	4
<b>Total for Account 223</b>				<b>1,706,193</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		5
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		6
<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	364,536	2
Charged electric department expense		3
Charged sewer department expense	6,716	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>371,252</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	356,505	6
Social Security taxes	13,659	7
PSC Remainder Assessment	1,088	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>371,252</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>					
2000 REVENUE BOND	560	4,837	5,106	291	1
2003 REVENUE BOND	699	7,977	8,037	639	2
2006 REVENUE BONDS	1,210	14,272	14,306	1,176	3
2006 REVENUE REFUNDING BONDS	3,150	37,559	37,593	3,116	4
2008 REVENUE BONDS	3,302	37,928	38,170	3,060	5
<b>Subtotal</b>	<b>8,921</b>	<b>102,573</b>	<b>103,212</b>	<b>8,282</b>	
<b>Advances from Municipality (223)</b>					
1999 GENERAL OBLIGATION NOTE	433	653	1,086	0	6
2004 GENERAL OBLIGATION REFUNDING BONDS	292	3,095	3,153	234	7
2005 GENERAL OBLIGATION NOTE	1,646	3,503	3,706	1,443	8
2008 GENERAL OBLIGATION BONDS	795	10,156	10,068	883	9
2009 GENERAL OBLIGATION BUILD AMERICA BONDS	0	18,265	0	18,265	10
<b>Subtotal</b>	<b>3,166</b>	<b>35,672</b>	<b>18,013</b>	<b>20,825</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	12
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,087</b>	<b>138,245</b>	<b>121,225</b>	<b>29,107</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	4,549	2
<b>Total (Acct. 124):</b>	<b>4,549</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
RESERVE ACCOUNT	312,426	5
REDEMPTION ACCOUNT	127,434	6
DEPRECIATION ACCOUNT	377,760	7
<b>Total (Acct. 128):</b>	<b>817,620</b>	
<b>Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	228,121	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>228,121</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM DANE COUNTY	3,071	17
DELINQUENT UTILITY BILLS ON THE TAX ROLL	29,240	* 18
<b>Total (Acct. 145):</b>	<b>32,311</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAIDS	395	19
<b>Total (Acct. 165):</b>	<b>395</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	525,216	26
NONE		27
<b>Total (Acct. 253):</b>	<b>525,216</b>	

---

## 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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Account 145 - Done

---

## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,313,259	0	0	0	8,313,259	1
Materials and Supplies	18,867	0	0	0	18,867	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,834,186	0	0	0	1,834,186	4
Customer Advances for Construction					0	5
Regulatory Liability	543,973	0	0	0	543,973	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>5,953,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,953,967</b>	
Net Operating Income	226,721	0	0	0	226,721	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.81%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.81%</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	562,731	0	0	0	562,731	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	37,515	0	0	0	37,515	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>525,216</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>525,216</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

---

Report changes of any of the following types:

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

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

---

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

In 2009, the water utility issued Build America Bonds.

---

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

The utility is authorized to construct a water tower in 2010 (6100-CW-103).

---

**7. Any additional matters.**

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,227,915	1,226,997	1
<b>Total Sales of Water</b>	<b>1,227,915</b>	<b>1,226,997</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	6,039	5,614	2
Rents from Water Property (472 )	83,193	75,942	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	42,725	21,855	5
<b>Total Other Operating Revenues</b>	<b>131,957</b>	<b>103,411</b>	
<b>Total Operating Revenues</b>	<b>1,359,872</b>	<b>1,330,408</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	182,645	115,111	7
Water Treatment Expenses (630-635)	29,886	23,894	8
Transmission and Distribution Expenses (640-655)	121,181	102,396	9
Customer Accounts Expenses (901-906)	30,738	17,743	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	200,307	195,072	12
<b>Total Operation and Maintenance Expenses</b>	<b>564,757</b>	<b>454,216</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	203,858	196,854	13
Amortization Expense (404-407)		0	14
Taxes (408 )	364,536	326,137	15
<b>Total Other Operating Expenses</b>	<b>568,394</b>	<b>522,991</b>	
<b>Total Operating Expenses</b>	<b>1,133,151</b>	<b>977,207</b>	
<b>NET OPERATING INCOME</b>	<b>226,721</b>	<b>353,201</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )	2	140	1,297	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>140</b>	<b>1,297</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,558	197,595	560,427	5
Commercial (461.2 )	405	67,734	151,239	6
Industrial (461.3 )	78	59,418	75,218	7
Public Authority (461.4 )	43	19,610	32,568	8
<b>Total Metered Sales to General Customers (461)</b>	<b>4,084</b>	<b>344,357</b>	<b>819,452</b>	
Private Fire Protection Service (462 )	85		37,146	9
Public Fire Protection Service (463 )	1		370,020	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>4,172</b>	<b>344,497</b>	<b>1,227,915</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	370,020	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>370,020</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	6,039	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>6,039</b>	
<b>Rents from Water Property (472):</b>		
RENT OF SPACE ON WATER TOWER FOR COMMUNICATION EQUIPMENT	83,193	7
<b>Total Rents from Water Property (472)</b>	<b>83,193</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	20,068	9
Return on net investment in meters charged to sewer department	22,657	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>42,725</b>	

---

## OTHER OPERATING REVENUES (WATER)

---

### 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 Miscellaneous Revenue is for charging the Assistant Public Works Director's time for building inspection.

---

## 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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	12,656	10,044	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	93,308	92,423	7
Operation Supplies and Expenses (623)	5,798	5,420	8
Maintenance of Pumping Plant (625)	70,883	7,224	* 9
<b>Total Pumping Expenses</b>	<b>182,645</b>	<b>115,111</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	8,625	6,041	10
Chemicals (631)	18,364	16,848	11
Operation Supplies and Expenses (632)	595	452	12
Maintenance of Water Treatment Plant (635)	2,302	553	13
<b>Total Water Treatment Expenses</b>	<b>29,886</b>	<b>23,894</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	63,489	51,557	14
Operation Supplies and Expenses (641)	7,513	6,022	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,540	1,440	* 16
Maintenance of Mains (651)	36,190	28,216	* 17
Maintenance of Services (652)	7,734	6,870	18
Maintenance of Meters (653)	85	1,145	19
Maintenance of Hydrants (654)	(4,743)	7,146	* 20
Maintenance of Other Plant (655)	373	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>121,181</b>	<b>102,396</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	9,390	13,890	22
Accounting and Collecting Labor (902)	21,348	3,853	* 23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		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	26
<b>Total Customer Accounts Expenses</b>	<b>30,738</b>	<b>17,743</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	42,197	42,693	28
Office Supplies and Expenses (921)	17,724	14,887	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	32,968	24,626	* 31
Property Insurance (924)	9,240	8,900	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	76,259	84,337	34
Regulatory Commission Expenses (928)	8,225	0	* 35
Miscellaneous General Expenses (930)	804	497	36
Transportation Expenses (933)	11,736	18,201	* 37
Maintenance of General Plant (935)	1,154	931	38
<b>Total Administrative and General Expenses</b>	<b>200,307</b>	<b>195,072</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>564,757</b>	<b>454,216</b>	

---

## WATER OPERATION & MAINTENANCE EXPENSES

---

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

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

- Account 625 - Increase due to repairs at Well #4.
  - Account 650 - Increase due to exterior tower cleaning and maintenance for dive inspection.
  - Account 651 - Increase due to pipe thawing at Epic.
  - Account 654 - Credit balance due to reimbursement from Verona Firefighters Association for expenses incurred in 2008.
  - Account 902 - Increase due to an employee who was injured a majority of 2008 and worked the full year in 2009.
  - Account 923 - Increase due to impact fee study and utility system maps.
  - Account 928 - Increase due to water rate study in 2009.
  - Account 933 - Decrease due to the higher costs of fuel in the prior year.
-

### 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		356,505	318,817	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,716	5,986	2
<b>Net property tax equivalent</b>		<b>349,789</b>	<b>312,831</b>	
Social Security		13,659	12,062	3
PSC Remainder Assessment		1,088	1,244	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>364,536</b>	<b>326,137</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.171800				3
County tax rate	mills		2.126000				4
Local tax rate	mills		8.760300				5
School tax rate	mills		9.792100				6
Voc. school tax rate	mills		1.097500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.947700</b>				<b>10</b>
Less: state credit	mills		1.531100				11
<b>Net tax rate</b>	mills		<b>20.416600</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.760300</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.889600</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.649900</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.947700</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.895306</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.416600</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.279098</b>				<b>21</b>
Utility Plant, Jan. 1	\$	19,613,440	19,613,440				22
Materials & Supplies	\$	17,610	17,610				23
<b>Subtotal</b>	\$	<b>19,631,050</b>	<b>19,631,050</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>19,631,050</b>	<b>19,631,050</b>				<b>26</b>
Assessment Ratio	dec.		0.993500				27
<b>Assessed Value</b>	\$	<b>19,503,448</b>	<b>19,503,448</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.279098</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>356,505</b>	<b>356,505</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	96,999					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>356,505</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)	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)	350,605				350,605	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>350,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,605</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	65,089				65,089	11
Structures and Improvements (321)	1,062,954				1,062,954	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	203,396	6,172	1,500	(5,787)	202,281	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	50,709				50,709	16
<b>Total Pumping Plant</b>	<b>1,382,148</b>	<b>6,172</b>	<b>1,500</b>	<b>(5,787)</b>	<b>1,381,033</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	7,803				7,803	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>7,803</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,803</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)	322,645	17,844		(9,854)	330,635	* 24
Transmission and Distribution Mains (343)	3,167,247	269,266		(9,658)	3,426,855	* 25
Services (345)	795,666	3,081			798,747	26
Meters (346)	742,210	26,492	480		768,222	27
Hydrants (348)	512,139	29,912			542,051	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)	45,213				45,213	29
<b>Total Transmission and Distribution Plant</b>	<b>5,585,120</b>	<b>346,595</b>	<b>480</b>	<b>(19,512)</b>	<b>5,911,723</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	451,000				451,000	31
Office Furniture and Equipment (391)	8,156				8,156	32
Computer Equipment (391.1)	45,930	3,266			49,196	33
Transportation Equipment (392)	150,489	29,037	18,156		161,370	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	35,835				35,835	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	7,702				7,702	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	118,654				118,654	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>817,766</b>	<b>32,303</b>	<b>18,156</b>	<b>0</b>	<b>831,913</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,143,442</b>	<b>385,070</b>	<b>20,136</b>	<b>(25,299)</b>	<b>8,483,077</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>8,143,442</b>	<b>385,070</b>	<b>20,136</b>	<b>(25,299)</b>	<b>8,483,077</b>	

---

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

---

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

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

All adjustments are to transfer plant from utility financed to contributed.

---

## 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)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	34,067				34,067	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	142,554			5,787	148,341	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>176,621</b>	<b>0</b>	<b>0</b>	<b>5,787</b>	<b>182,408</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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)	309,417			9,854	319,271	* 24
Transmission and Distribution Mains (343)	8,801,260	303,382		9,658	9,114,300	* 25
Services (345)	1,251,867	57,230			1,309,097	26
Meters (346)	0				0	27
Hydrants (348)	904,870	50,717			955,587	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>11,267,414</b>	<b>411,329</b>	<b>0</b>	<b>19,512</b>	<b>11,698,255</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>11,444,035</b>	<b>411,329</b>	<b>0</b>	<b>25,299</b>	<b>11,880,663</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>11,444,035</b>	<b>411,329</b>	<b>0</b>	<b>25,299</b>	<b>11,880,663</b>	

---

**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.**

All adjustments are to transfer plant from utility financed to contributed.

---

## 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			29,653	<b>29,653</b>	1
February			28,524	<b>28,524</b>	2
March			30,575	<b>30,575</b>	3
April			29,281	<b>29,281</b>	4
May			33,123	<b>33,123</b>	5
June			34,537	<b>34,537</b>	6
July			36,879	<b>36,879</b>	7
August			35,482	<b>35,482</b>	8
September			39,360	<b>39,360</b>	9
October			31,161	<b>31,161</b>	10
November			29,200	<b>29,200</b>	11
December			29,702	<b>29,702</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>387,477</b>	<b>387,477</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):	387,477	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>387,477</b>	3
Less: Gallons (000's) sold:	344,497	4
Gallons (000's) entering distribution system but not sold:	<b>42,980</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	11,000	7
Gallons (000's) used for fire protection:	1,500	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>12,500</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	3,600	13
Gallons (000's) lost due to service leaks or breaks:	500	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	500	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>25,880</b>	17
Subtotal of Estimated Losses:	<b>30,480</b>	18
Percentage of water entering distribution system sold:	<b>89%</b>	19
Percentage of unaccounted for water:	<b>7%</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.)	1,883	22
Date of maximum: 09/19/2009		23
Cause of maximum: Lawn watering		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	467	25
Date of minimum: 05/09/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	722,245	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:	6	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	10,270	35
Outside municipality?	105	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)	
1932 WELL - S. SHUMAN ST.	BF558	771	12	532,000	Yes	1
1959 WELL - FACTORY ST.	BF559	1,153	15	1,440,000	Yes	2
1974 WELL - N. NINE MOUND ROAD	BF560	1,033	17	1,440,000	Yes	3
1993 WELL - CROSS COUNTRY ROAD	AJ776	1,100	17	2,160,000	Yes	4

## 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)	1
Identification	1	2	3	1
Location	VERONA	VERONA	VERONA	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1982	1987	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	370	1,000	1,500	8
Pump Motor or Standby Engine Mfr	G. E.	GE	GENERAL ELECTRIC	9
Year Installed	1982	2001	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	150	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	4			15
Location	VERONA			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	1993			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,500			22
Pump Motor or Standby Engine Mfr	U.S. MOTORS			23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	150			26
Footnotes				27
				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1972	2001	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	160	182	9 10
Total capacity in gallons (actual)	300,000	300,000	11 12
<b>WATER TREATMENT PLANT</b>			<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9498	0.9498	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	24 25
Is water fluoridated (yes, no)?	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	0				0	1
M	D	6.000	73,714	144			73,858	2
M	D	8.000	114,403	1,288			115,691	3
M	D	10.000	98,855	2,335			101,190	4
M	D	12.000	31,254	2,802			34,056	5
<b>Total Within Municipality</b>			<b>318,226</b>	<b>6,569</b>	<b>0</b>	<b>0</b>	<b>324,795</b>	
<b>Total Utility</b>			<b>318,226</b>	<b>6,569</b>	<b>0</b>	<b>0</b>	<b>324,795</b>	

---

## 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.**

Water mains added during the year were financed by developers and the utility.

---

## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,153				1,153		1
M	1.000	1,874	45			1,919	7	2
M	1.250	58				58		3
M	1.500	172	3			175		4
M	2.000	69				69		5
M	4.000	8				8		6
M	6.000	78				78		7
M	8.000	10				10		8
<b>Total Utility</b>		<b>3,422</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>3,470</b>	<b>7</b>	

---

## 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.**  
Water services added during the year were financed by developers and the utility.

---

## 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	0				0	0	1
0.750	3,928				3,928	25	2
1.000	84				84	2	3
1.500	55	12		1	68	0	4
2.000	61	5	6		60	0	5
3.000	8				8	0	6
4.000	9		2		7	0	7
6.000	2	1			3	0	8
<b>Total:</b>	<b>4,147</b>	<b>18</b>	<b>8</b>	<b>1</b>	<b>4,158</b>	<b>27</b>	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	3,541	277	56	9	0	45	3,928	2
1.000	3	64	7	7	0	3	84	3
1.500	1	37	6	8	0	16	68	4
2.000	0	27	9	14	0	10	60	5
3.000	0	3	0	3	0	2	8	6
4.000	0	0	5	1	0	1	7	7
6.000	0	0	2	0	0	1	3	8
<b>Total:</b>	<b>3,545</b>	<b>408</b>	<b>85</b>	<b>42</b>	<b>0</b>	<b>78</b>	<b>4,158</b>	

---

## METERS

---

### Meters (Page W-21)

**Explain all reported adjustments.**

Adjustments were made to correct prior year beginning amounts.

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

The utility tested 129 meters in the prior year and 25 meters in the current year.

**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.

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

The client is aware of the regulation and the meters were tested in early 2010.

---

## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	672	19		31	722	2
<b>Total Fire Hydrants</b>	<b>672</b>	<b>19</b>	<b>0</b>	<b>31</b>	<b>722</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	110
Number of distribution system valves end of year:	1,640
Number of distribution valves operated during year:	275

---

## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

---

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

#### Explain all reported Adjustments.

Adjustments to hydrants are to correct the number of hydrants to actual. During 2009, the utility put a GPS on each hydrant and through this process, required an adjustment of 31.

---