



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF VIROQUA MUNICIPAL WATER UTILITY

Principal Office: 202 NORTH MAIN STREET
VIROQUA, WI 54665

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

Vig & Associates LLC Letterhead

To the Members of the Common Council
of the City of Viroqua
Viroqua, Wisconsin 54665

We have compiled the balance sheets of the Viroqua Municipal Water Utility, an enterprise fund of the City of Viroqua, Wisconsin, as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the 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 supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
March 1, 2010

SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WECSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

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
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
WATER OPERATING SECTION	
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF VIROQUA MUNICIPAL WATER UTILITY

Utility Address: 202 NORTH MAIN STREET
VIROQUA, WI 54665

When was utility organized? 12/31/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: NANCY BEKKEDAL

Title: UTILITY CLERK

Office Address:

202 NORTH MAIN STREET
VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

Email Address: utclerk@mwt.net

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

Name: JOHN E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: JACKV@VIGASSOCIATES.COM

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

Name: MARC POLSEAN

Title: CHAIRMAN

Office Address:

202 NORTH MAIN STREET
VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

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: JOHN E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: JACKV@VIGASSOCIATES.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: STEVE CLARK

Title: PUBLIC WORKS SUPERINTENDENT

Office Address:

202 NORTH MAIN STREET
VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

Email Address: streetsupt@mwt.net

Name of utility commission/committee: UTILITY COMMITTEE OF COMMON COUNCIL

Names of members of utility commission/committee:

- MR ROGER HATLEM, ALDERMAN
- MR WESTON MACK, ALDERMAN
- MR MARC POLSEAN, ALDERMAN
- MR JOHN THOMPSON, ALDERMAN
- MR DAVID TRYGGESTAD, ALDERMAN

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 (Page iv)

General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES THE AUDITOR TO DATE THE REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE MAY 2010.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	779,910	779,505	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	367,703	398,615	2
Depreciation Expense (403)	142,544	138,791	3
Amortization Expense (404-407)	11,135	0	4
Taxes (408)	148,146	131,825	5
Total Operating Expenses	669,528	669,231	
Net Operating Income	110,382	110,274	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	110,382	110,274	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,890	21,457	10
Miscellaneous Nonoperating Income (421)	19,795	220,122	11
Total Other Income	30,685	241,579	
Total Income	141,067	351,853	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,981)	(7,981)	12
Other Income Deductions (426)	28,922	27,259	13
Total Miscellaneous Income Deductions	20,941	19,278	
Income Before Interest Charges	120,126	332,575	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	93,674	105,709	14
Amortization of Debt Discount and Expense (428)	7,301	10,772	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	100,975	116,481	
Net Income	19,151	216,094	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,604,959	3,388,865	20
Balance Transferred from Income (433)	19,151	216,094	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
Total Unappropriated Earned Surplus End of Year (216)	3,624,110	3,604,959	

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	779,910	0	779,910	1
Total (Acct. 400):	779,910	0	779,910	
Operation and Maintenance Expense (401-402):				
Derived	367,703	0	367,703	2
Total (Acct. 401-402):	367,703	0	367,703	
Depreciation Expense (403):				
Derived	142,544	0	142,544	3
Total (Acct. 403):	142,544	0	142,544	
Amortization Expense (404-407):				
Derived	11,135	0	11,135	4
Total (Acct. 404-407):	11,135	0	11,135	
Taxes (408):				
Derived	148,146	0	148,146	5
Total (Acct. 408):	148,146	0	148,146	
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:	110,382	0	110,382	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	10,890		10,890	11
Total (Acct. 419):	10,890	0	10,890	
Miscellaneous Nonoperating Income (421):				
NONE			0	12
Contributed Plant - Water		19,795	19,795	13
Total (Acct. 421):	0	19,795	19,795	
TOTAL OTHER INCOME:	10,890	19,795	30,685	

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	(7,981)	0	(7,981)	14
NONE			0	15
Total (Acct. 425):	(7,981)	0	(7,981)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	28,922	28,922	16
NONE			0	17
Total (Acct. 426):	0	28,922	28,922	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,981)	28,922	20,941	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	93,674	0	93,674	18
Total (Acct. 427):	93,674	0	93,674	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	7,301		7,301	19
Total (Acct. 428):	7,301	0	7,301	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	100,975	0	100,975	
NET INCOME:	28,278	(9,127)	19,151	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,059,903	1,545,056	3,604,959	24
Total (Acct. 216):	2,059,903	1,545,056	3,604,959	
Balance Transferred from Income (433):				
Derived	28,278	(9,127)	19,151	25
Total (Acct. 433):	28,278	(9,127)	19,151	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
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):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,088,181	1,535,929	3,624,110	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	779,910	0	0	0	779,910	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	3				3	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	779,907	0	0	0	779,907	

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	146,626	0	146,626	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	2,354	0	2,354	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	148,980	0	148,980	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3.5	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)	7,931,993	7,777,069	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,597,946	1,420,879	2
Net Utility Plant	6,334,047	6,356,190	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	620	620	6
Sinking Funds (125)	468,275	603,469	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	468,895	604,089	
CURRENT AND ACCRUED ASSETS			
Cash (131)	66,701	23,644	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	15,734	15,734	14
Customer Accounts Receivable (142)	64,572	64,104	15
Other Accounts Receivable (143)	1,790	240	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	15,145	16,396	18
Plant Materials and Operating Supplies (154)	38,113	36,524	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	202,055	156,642	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	75,338	82,640	27
Extraordinary Property Losses (182)	22,270	33,405	28
Preliminary Survey and Investigation Charges (183)	72,843	100,734	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	170,451	216,779	
Total Assets and Other Debits	7,175,448	7,333,700	

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)	570,764	530,784	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,624,110	3,604,959	35
Total Proprietary Capital	4,194,874	4,135,743	
LONG-TERM DEBT			
Bonds (221)	2,605,952	2,811,701	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,605,952	2,811,701	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	4,271	35,786	40
Payables to Municipality (233)	31,537	9,237	41
Customer Deposits (235)	825	1,150	42
Taxes Accrued (236)	136,028	120,588	43
Interest Accrued (237)	14,876	15,697	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	187,537	182,458	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	187,085	203,798	49
Total Deferred Credits	187,085	203,798	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,175,448	7,333,700	

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	7,777,069	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)	6,068,114	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,849,767	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)	14,112				8
Total Utility Plant	7,931,993	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)	1,281,459	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	316,487	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	1,597,946	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	6,334,047	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)	1,133,314				1,133,314	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	142,544				142,544	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,245				6,245	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,106				3,106	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	151,895	0	0	0	151,895	16
Debits during year						17
Book cost of plant retired	3,750				3,750	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,750	0	0	0	3,750	25
Balance end of year (111.1)	1,281,459	0	0	0	1,281,459	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)	287,565				287,565	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	28,922				28,922	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	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	28,922	0	0	0	28,922	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	316,487	0	0	0	316,487	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	38,113	36,524	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	38,113	36,524	

**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)				
1996 MRBS	2,089	428	13,579	1
1999 MRBS	2,231	428	20,075	2
2004 MRBS	1,800	428	21,600	3
2007 MRBS	1,181	428	20,084	4
Total			75,338	
Unamortized premium on debt (251)				
NONE				5
Total			0	

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	530,784	1
Changes during year (explain):		
NELSON ROAD UTILITIES CONTRIBUTED BY TIF #3	39,980	2
Balance end of year	<u>570,764</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)	
1999 MRBS	05/01/1999	12/01/2012	4.49%	265,000	1
2004 MRBS	02/18/2004	02/18/2021	4.60%	970,000	2
2004 SDWLP MRB	04/28/2004	05/01/2023	1.42%	790,952	3
2007 MRBS	08/16/2007	05/01/2027	4.10%	580,000	4
Total Bonds (Account 221):				2,605,952	

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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
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	120,588	1
Accruals:		
Charged water department expense	148,146	2
Charged electric department expense		3
Charged sewer department expense	1,960	4
Other (explain):		
NONE		5
Total Accruals and other credits	150,106	
Taxes paid during year:		
County, state and local taxes	123,000	6
Social Security taxes	11,013	7
PSC Remainder Assessment	653	8
Other (explain):		
NONE		9
Total payments and other debits	134,666	
Balance end of year	136,028	

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)					
2004 MRB	1,991	40,445	40,565	1,871	1
1999 MRBS	1,309	15,405	15,705	1,009	2
2007 MRB	9,017	26,369	26,642	8,744	3
2004 SDWLP	3,380	11,455	11,583	3,252	4
Subtotal	15,697	93,674	94,495	14,876	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	15,697	93,674	94,495	14,876	

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	620	2
Total (Acct. 124):	620	
Sinking Funds (125):		
BOND RESERVE FUNDS	468,275	3
Total (Acct. 125):	468,275	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
ADVANCE TO TIF 4	15,734	7
Total (Acct. 141):	15,734	
Customer Accounts Receivable (142):		
Water	64,572	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	64,572	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS	1,790	14
Total (Acct. 143):	1,790	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER FOR JOINT METERING CHARGES	15,145	* 15
Total (Acct. 145):	15,145	
Prepayments (165):		
NONE		16
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
ABANDONMENT OF WELL#2	22,270	* 17
Total (Acct. 182):	22,270	
Preliminary Survey and Investigation Charges (183):		
WATER TOWER PAINTNG DEFERRALS	72,843	18
Total (Acct. 183):	72,843	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO GENERAL FUND FOR EXPENSES PAID ON BEHALF OF UTILITY	31,537	* 22
Total (Acct. 233):	31,537	
Other Deferred Credits (253):		
Regulatory Liability	111,726	23
UNFUNDED RETIREMENT LIABILITY	75,359	24
Total (Acct. 253):	187,085	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

THE CITY RECEIVED AUTHORIZATION TO DEFER AND AMORTIZE AN EARLY RETIREMENT LOSS OF \$33,405.

THIS AMOUNT WILL BE AMORTIZED OVER A THREE-YEAR PERIOD IN THE AMOUNT OF \$11,135 ANNUALLY. THIS AUTHORIZATION WAS RECEIVED ON APRIL 1, 2009.

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

DONE.

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)	6,007,605	0	0	0	6,007,605	1
Materials and Supplies	37,318	0	0	0	37,318	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,207,386	0	0	0	1,207,386	4
Customer Advances for Construction					0	5
Regulatory Liability	115,716	0	0	0	115,716	6
NONE					0	7
Average Net Rate Base	4,721,821	0	0	0	4,721,821	
Net Operating Income	110,382	0	0	0	110,382	8
Net Operating Income as a percent of						
Average Net Rate Base	2.34%	N/A	N/A	N/A	2.34%	

**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	119,707	0	0	0	119,707	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,981	0	0	0	7,981	3
Other (specify):						
NONE					0	4
Balance End of Year	111,726	0	0	0	111,726	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE.

3. Extensions of service.

NELSON ROAD CONTRIBUTED BY MUNICIPAL TIF DISTRICT. 688 FEET OF 8" MAIN, 3-2" SERVICE
LATERALS, AND 1 HYDRANT.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

6140-WR-104: APPLICATION TO INCREASE RATES FILED DECEMBER 23, 2009.

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	760,528	767,525	1
Total Sales of Water	760,528	767,525	
Other Operating Revenues			
Forfeited Discounts (470)	1,495	1,466	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	17,887	10,514	5
Total Other Operating Revenues	19,382	11,980	
Total Operating Revenues	779,910	779,505	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	53,109	83,093	7
Water Treatment Expenses (630-635)	2,733	2,880	8
Transmission and Distribution Expenses (640-655)	159,418	147,658	9
Customer Accounts Expenses (901-906)	38,058	36,391	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	114,385	128,593	12
Total Operation and Maintenance Expenses	367,703	398,615	
Other Operating Expenses			
Depreciation Expense (403)	142,544	138,791	13
Amortization Expense (404-407)	11,135	0	* 14
Taxes (408)	148,146	131,825	15
Total Other Operating Expenses	301,825	270,616	
Total Operating Expenses	669,528	669,231	
NET OPERATING INCOME	110,382	110,274	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

THE CITY RECEIVED AUTHORIZATION TO DEFER AND AMORTIZE AN EARLY RETIREMENT LOSS OF \$33,405. THIS AMOUNT WILL BE AMORTIZED OVER A THREE-YEAR PERIOD IN THE AMOUNT OF \$11,135 ANNUALLY. THIS AUTHORIZATION WAS RECEIVED ON APRIL 1, 2009.

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,642	59,431	308,453	5
Commercial (461.2)	282	36,416	141,668	6
Industrial (461.3)	8	4,484	11,794	7
Public Authority (461.4)	28	11,103	40,421	8
Total Metered Sales to General Customers (461)	1,960	111,434	502,336	
Private Fire Protection Service (462)	24		17,006	9
Public Fire Protection Service (463)	1		241,186	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,985	111,434	760,528	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	241,186	3
NONE		4
Total Public Fire Protection Service (463)	241,186	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,495	6
Other (specify):		
Total Forfeited Discounts (470)	1,495	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
ADMIN FEE FOR SOLID WASTE COLLECTION	6,364	9
RECONNECT FEES	1,660	10
MISCELLANEOUS SERVICE REVENUES	4,343	11
Return on net investment in meters charged to sewer department	5,520	12
Other (specify):		
Total Other Water Revenues (474)	17,887	

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.

DONE.

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)	
SOURCE OF SUPPLY EXPENSES			
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
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	51,880	55,874	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	1,229	27,219	* 9
Total Pumping Expenses	53,109	83,093	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	2,695	2,880	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	38	0	13
Total Water Treatment Expenses	2,733	2,880	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	90,037	89,258	14
Operation Supplies and Expenses (641)	19,762	14,654	* 15
Maintenance of Distribution Reservoirs and Standpipes (650)	29,712	28,162	16
Maintenance of Mains (651)	16,578	6,621	* 17
Maintenance of Services (652)	335	5,717	* 18
Maintenance of Meters (653)	1,420	2,584	19
Maintenance of Hydrants (654)	1,574	662	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	159,418	147,658	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)		0	22
Accounting and Collecting Labor (902)	33,803	32,072	23
Supplies and Expenses (903)	4,252	4,310	24
Uncollectible Accounts (904)	3	9	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)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	38,058	36,391	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	22,895	22,555	28
Office Supplies and Expenses (921)	11,001	11,000	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	9,195	24,135	31 *
Property Insurance (924)	7,572	5,724	32
Injuries and Damages (925)	5,794	7,611	33
Employee Pensions and Benefits (926)	51,253	49,616	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)		0	36
Transportation Expenses (933)	6,675	7,952	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	114,385	128,593	
Total Operation and Maintenance Expenses	367,703	398,615	

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.

OUTSIDE SERVICES EMPLOYED (923): DECREASE DUE TO HIGHER EXPENSES IN PRIOR YEAR RELATED TO WATER SOURCE/SUPPLY STUDY AND WELL PROTECTION PROGRAMS AT WELLS #3 AND #4.

MAINTENANCE OF SERVICES (652): DECREASE DUE TO HIGHER EXPENSES IN PRIOR YEAR RELATING TO STREET REPAIRS DUE TO SERVICE LEAKS.

OPERATION SUPPLIES AND EXPENSE (641): INCREASE REPRESENTS INCREASE IN FUEL COSTS.

MAINTENANCE OF PUMPING PLANT (625): DECREASE DUE TO EXPENSES IN PRIOR YEAR TO REBUILD PUMP AT WELL #3.

MAINTENANCE OF MAINS (651): INCREASE IN STREET PATCHING AND PAVING DUE TO WATER MAIN BREAKS.

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		138,440	122,273	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,960	1,883	2
Net property tax equivalent		136,480	120,390	
Social Security		11,013	10,805	3
PSC Remainder Assessment		653	630	4
Other (specify): NONE			0	5
Total tax expense		148,146	131,825	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195505				3
County tax rate	mills		5.843370				4
Local tax rate	mills		8.138558				5
School tax rate	mills		11.400001				6
Voc. school tax rate	mills		2.291465				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.868899				10
Less: state credit	mills		1.685187				11
Net tax rate	mills		26.183712				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.138558				14
Combined School Tax Rate	mills		13.691466				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.830024				17
Total Tax Rate	mills		27.868899				18
Ratio of Local and School Tax to Total	dec.		0.783311				19
Total tax net of state credit	mills		26.183712				20
Net Local and School Tax Rate	mills		20.509998				21
Utility Plant, Jan. 1	\$	7,777,069	7,777,069				22
Materials & Supplies	\$	36,524	36,524				23
Subtotal	\$	7,813,593	7,813,593				24
Less: Plant Outside Limits	\$	37,571	37,571				25
Taxable Assets	\$	7,776,022	7,776,022				26
Assessment Ratio	dec.		0.868039				27
Assessed Value	\$	6,749,890	6,749,890				28
Net Local & School Rate	mills		20.509998				29
Tax Equiv. Computed for Current Year	\$	138,440	138,440				30
Tax Equivalent per 1994 PSC Report	\$	88,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	138,440					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	2,540				2,540	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)	644,870				644,870	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	647,410	0	0	0	647,410	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	287,617				287,617	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	313,637	28,417			342,054	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	97,064				97,064	16
Total Pumping Plant	698,318	28,417	0	0	726,735	
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)	7,708				7,708	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	7,708	0	0	0	7,708	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,315				1,315	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	418,672				418,672	24
Transmission and Distribution Mains (343)	2,896,010	69,180	1,800		2,963,390	25
Services (345)	403,652	5,450	300		408,802	26
Meters (346)	220,148	15,364	1,500		234,012	27
Hydrants (348)	421,103	4,750	150		425,703	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	4,360,900	94,744	3,750	0	4,451,894	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	13,177				13,177	31
Office Furniture and Equipment (391)	2,768				2,768	32
Computer Equipment (391.1)	15,080	1,606			16,686	33
Transportation Equipment (392)	34,246				34,246	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	41,553				41,553	36
Laboratory Equipment (395)	848				848	37
Power Operated Equipment (396)	66,383				66,383	38
Communication Equipment (397)	1,082				1,082	39
SCADA Equipment (397.1)	57,624				57,624	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	232,761	1,606	0	0	234,367	
Total utility plant in service directly assignable	5,947,097	124,767	3,750	0	6,068,114	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,947,097	124,767	3,750	0	6,068,114	

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)	
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)	8,500				8,500	24
Transmission and Distribution Mains (343)	1,488,335	18,071			1,506,406	25
Services (345)	218,889	1,724			220,613	26
Meters (346)	12,376				12,376	27
Hydrants (348)	101,872				101,872	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,829,972	19,795	0	0	1,849,767	
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	1,829,972	19,795	0	0	1,849,767	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,829,972	19,795	0	0	1,849,767	

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			11,196	11,196	1
February			10,330	10,330	2
March			11,424	11,424	3
April			11,956	11,956	4
May			13,058	13,058	5
June			12,124	12,124	6
July			12,387	12,387	7
August			11,664	11,664	8
September			12,038	12,038	9
October			11,159	11,159	10
November			10,305	10,305	11
December			11,030	11,030	12
Total annual pumpage	0	0	138,671	138,671	

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):	138,671	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	138,671	3
Less: Gallons (000's) sold:	111,434	4
Gallons (000's) entering distribution system but not sold:	27,237	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,925	7
Gallons (000's) used for fire protection:	49	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	539	10
Subtotal Estimated Usage:	4,513	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	150	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	22,574	17
Subtotal of Estimated Losses:	22,724	18
Percentage of water entering distribution system sold:	80%	19
Percentage of unaccounted for water:	16%	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.)	603	22
Date of maximum: 05/07/2009		23
Cause of maximum: HYDRANT FLUSHING		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	249	25
Date of minimum: 08/09/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	493,266	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:	1	32
Number of service breaks repaired this year:	6	33
Population served (estimate the number of individuals served):		34
Inside municipality?	4,370	35
Outside municipality?	30	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)	
ARENA DRIVE	5	1,091	14	203,000	Yes	1
CONGRESS STREET	4	880	15	160,000	Yes	2
OAK STREET	3	530	10	60,000	Yes	3

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)	5	1
Identification	3	4			
Location	OAK	CONGRESS	ARENA DRIVE		2
Purpose	P	P		P	3
Destination	R D	R D		R D	4
Pump Manufacturer	LAYNE NW	CTW CORP	EMERSON		5
Year Installed	1997	1993	2005		6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	350	900		8
Pump Motor or Standby Engine Mfr	US	US	GENSET (CUMMINS)		9
Year Installed	1935	1994	2005		10
Type	ELECTRIC	ELECTRIC	ELECTRIC		11
Horsepower	50	100	435		12
Footnotes					13
					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				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	CITY PARK	INDUSTRIAL PARK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1985	1970		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	180	180		6
Total capacity in gallons (actual)	250,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040	0.5320		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	0				0	1
M	D	4.000	15,100				15,100	2
M	D	6.000	51,037		300		50,737	3
P	D	6.000	10,412				10,412	4
M	D	8.000	56,535	988			57,523	* 5
M	D	10.000	15,850				15,850	6
M	D	12.000	28,358				28,358	7
Total Within Municipality			177,292	988	300	0	177,980	
P	D	6.000	2,800				2,800	8
Total Outside of Municipality			2,800	0	0	0	2,800	
Total Utility			180,092	988	300	0	180,780	

WATER MAINS

Water Mains (Page W-19)

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

ADDITIONS TO MAINS WERE FINANCED WITH CONTRIBUTIONS FROM MUNICIPALITY FOR THE NELSON ROAD PROJECT AND WITH UTILITY FUNDS FOR THE NORTH EAST AVENUE PROJECT.

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)	*	1
M	0.750	1,477	5	5		1,477	21	*	1
P	0.750	5				5			2
M	1.000	352	1			353	60	*	3
M	1.250	5				5			4
M	1.500	21				21			5
M	2.000	27	3			30		*	6
M	3.000	2				2			7
M	4.000	6				6	1		8
M	6.000	6				6			9
P	8.000		1			1		*	10
M	10.000	1				1			11
Total Utility		1,902	10	5	0	1,907	82		

WATER SERVICES

Water Services (Page W-20)

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

ADDITIONS TO SERVICE WERE FINANCED WITH UTILITY FUNDS.

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	2,047		47		2,000	175	1
1.000	52	4	13	(1)	42	7	2
1.500	21			(1)	20	4	3
2.000	28			2	30	3	4
3.000	9				9	2	5
4.000	1				1	0	6
6.000	5				5	3	7
8.000	1				1	1	8
Total:	2,164	4	60	0	2,108	195	

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	1,638	212	6	9	0	135	2,000	1
1.000	4	29	1	5	0	3	42	2
1.500	0	16	0	2	0	2	20	3
2.000	0	19	1	6	0	4	30	4
3.000	0	5	0	4	0	0	9	5
4.000	0	1	0	0	0	0	1	6
6.000	0	0	0	2	3	0	5	7
8.000	0	0	0	0	1	0	1	8
Total:	1,642	282	8	28	4	144	2,108	

METERS

Meters (Page W-21)

Explain all reported adjustments.

ADJUSTMENTS NECESSARY TO PROPERLY REPORT METERS AT 12/31/2009.

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

THE UTILITY IS AWARE OF THE REQUIREMENTS RELATED TO REPLACING AND TESTING WATER METERS, AND HAS A PROGRAM IN PLACE TO ENSURE COMPLIANCE.

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	1				1	1
Within Municipality	298	3	1		300	2
Total Fire Hydrants	299	3	1	0	301	
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:	301	*
Number of distribution system valves end of year:	649	
Number of distribution valves operated during year:	286	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

THE UTILITY OPERATES VALVES WITHIN THE RECOMMENDED SCHEDULE.
