



3014 (02-05-09)

ANNUAL REPORT

OF

Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Principal Office: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

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

I DEBI LUTZ of
(Person responsible for accounts)

WHITING MUNICIPAL WATER & SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 06/29/2010
(Date)

VILLAGE CLERK - TREASURER
(Title)

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: WHITING MUNICIPAL WATER & SEWER UTILITY

Utility Address: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEBI A LUTZ

Title: VILLAGE CLERK-TREASURER

Office Address:

3600 WATER STREET
STEVENS POINT, WI 54481-5866

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

Email Address: whitingwi@charterinternet.com

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

Name: MICHAEL S. LENS MIRE

Title: PARTNER

Office Address: CLIFTON GUNDERSON, LLP

201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

Email Address: MIKE.LENSMIRE@CLIFTONCPA.COM

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

Name: JERRY WALTERS

Title: CHAIRMAN

Office Address:

3600 WATER STREET
STEVENS POINT, WI 54481

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: MICHAEL S. LENS MIRE

Title: PARTNER

Office Address: CLIFTON GUNDERSON, LLP

201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

Email Address: MIKE.LENSMIRE@CLIFTONCPA.COM

IDENTIFICATION AND OWNERSHIP

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

Period covered by most recent audit: 1/1/09 - 12/31/09

Names and titles of utility management including manager or superintendent:

Name: MATT SALOUN

Title: UTILITIES SUPERINTENDENT

Office Address:

3600 WATER STREET
STEVENS POINT, WI 54481-5866

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

Email Address: None

Name of utility commission/committee: WHITING WATER AND SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR MIKE DANIELS, MEMBER
- MR KIM HOPPENRATH, CHAIR
- MR FRANK KRUSH, MEMBER
- MR KEVIN LUTZ, MEMBER
- MR PAUL STROIK, MEMBER

Is sewer service rendered by the utility? YES

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:

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 - Contacts (Page iv)

General footnotes

Village Board
Village of Whiting
Whiting, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for the Village of Whiting, Wisconsin as of December 31, 2009 and for the year then ended in accordance with the Statements of Standards of Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

This report is presented in accordance with the requirements of the Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

CLIFTON GUNDERSON, LLP

Stevens Point, WI
June 29, 2010

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	461,395	448,582	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	303,057	251,265	2
Depreciation Expense (403)	171,825	121,200	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	51,838	48,792	5
Total Operating Expenses	526,720	421,257	
Net Operating Income	(65,325)	27,325	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(65,325)	27,325	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	57,801	72,173	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,118	130,881	10
Miscellaneous Nonoperating Income (421)	218,560	0	11
Total Other Income	282,479	203,054	
Total Income	217,154	230,379	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(15,097)	(15,097)	12
Other Income Deductions (426)	29,881	29,882	13
Total Miscellaneous Income Deductions	14,784	14,785	
Income Before Interest Charges	202,370	215,594	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	256,413	230,728	14
Amortization of Debt Discount and Expense (428)	36,840	42,321	15
Amortization of Premium on Debt--Cr. (429)	21,717	25,581	16
Interest on Debt to Municipality (430)	19,687	25,721	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	249,285	86,041	19
Total Interest Charges	41,938	187,148	
Net Income	160,432	28,446	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,287,301	2,270,308	20
Balance Transferred from Income (433)	160,432	28,446	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	9	11,453	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)	2,447,724	2,287,301	

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	461,395	0	461,395	1
Total (Acct. 400):	461,395	0	461,395	
Operation and Maintenance Expense (401-402):				
Derived	303,057	0	303,057	2
Total (Acct. 401-402):	303,057	0	303,057	
Depreciation Expense (403):				
Derived	171,825	0	171,825	3
Total (Acct. 403):	171,825	0	171,825	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	51,838	0	51,838	5
Total (Acct. 408):	51,838	0	51,838	
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:	(65,325)	0	(65,325)	
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):				
NON-REGULATED SEWER UTILITY OPERATING INCOME	57,801		57,801	9
Total (Acct. 417):	57,801	0	57,801	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	6,118		6,118	11
Total (Acct. 419):	6,118	0	6,118	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
WELL GRANT	218,560		218,560	13
Total (Acct. 421):	218,560	0	218,560	
TOTAL OTHER INCOME:	282,479	0	282,479	

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	(15,097)	0	(15,097)	14
NONE			0	15
Total (Acct. 425):	(15,097)	0	(15,097)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	29,881	29,881	16
NONE			0	17
Total (Acct. 426):	0	29,881	29,881	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(15,097)	29,881	14,784	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	256,413	0	256,413	18
Total (Acct. 427):	256,413	0	256,413	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	36,840		36,840	19
Total (Acct. 428):	36,840	0	36,840	
Amortization of Premium on Debt--Cr. (429):				
AMORTIZATION OF DEBT PREMIUM	21,717		21,717	20
Total (Acct. 429):	21,717	0	21,717	
Interest on Debt to Municipality (430):				
Derived	19,687	0	19,687	21
Total (Acct. 430):	19,687	0	19,687	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
WASTEWATER TREATMENT PLANT MODIFICATIONS	249,285		249,285	23
Total (Acct. 432):	249,285	0	249,285	
TOTAL INTEREST CHARGES:	41,938	0	41,938	
NET INCOME:	190,313	(29,881)	160,432	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,571,833	715,468	2,287,301	24
Total (Acct. 216):	1,571,833	715,468	2,287,301	
Balance Transferred from Income (433):				
Derived	190,313	(29,881)	160,432	25
Total (Acct. 433):	190,313	(29,881)	160,432	
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):				
ADJUSTMENT TO AGREE WITH PRIOR YEAR FINANCIALS	9		9	27
Total (Acct. 435)--Debit:	9	0	9	
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):	1,762,137	685,587	2,447,724	

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	461,395	0	0	0	461,395	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
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	461,395	0	0	0	461,395	

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	53,090	0	53,090	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	36,063	0	36,063	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
Total Payroll	89,153	0	89,153	

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	2.4	1
Electric	0.0	2
Gas	0.0	3
Sewer	1.8	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,449,034	3,449,034	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,835,272	1,631,733	2
Net Utility Plant	1,613,762	1,817,301	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,508,214	6,949,961	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,149,326	1,975,844	4
Net Nonutility Property	7,358,888	4,974,117	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	279,590	3,334,631	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	7,638,478	8,308,748	
CURRENT AND ACCRUED ASSETS			
Cash (131)	78,139	108,553	10
Special Deposits (134)	0	0	11
Working Funds (135)	291,215	295,642	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	48,682	110,910	15
Other Accounts Receivable (143)	342,824	49,731	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	80,594	103,546	18
Plant Materials and Operating Supplies (154)	22,270	16,522	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	863,724	684,904	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,107	57,947	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	6,000	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	21,107	63,947	
Total Assets and Other Debits	10,137,071	10,874,900	

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)	651,306	651,306	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,447,724	2,287,301	35
Total Proprietary Capital	3,099,030	2,938,607	
LONG-TERM DEBT			
Bonds (221)	5,988,918	5,975,000	36
Advances from Municipality (223)	488,572	596,027	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	6,477,490	6,571,027	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	198,729	959,694	40
Payables to Municipality (233)	39,949	39,949	41
Customer Deposits (235)			42
Taxes Accrued (236)	19,532	19,532	43
Interest Accrued (237)	76,614	83,942	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	4,263	3,871	46
Total Current and Accrued Liabilities	339,087	1,106,988	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	10,112	31,829	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	211,352	226,449	49
Total Deferred Credits	221,464	258,278	
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	10,137,071	10,874,900	

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	3,449,034	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)	2,279,448	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,169,586	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	3,449,034	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)	1,351,273	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	483,999	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	1,835,272	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	1,613,762	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)	1,177,615				1,177,615	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	171,825				171,825	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,833				1,833	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	173,658	0	0	0	173,658	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 (111.1)	1,351,273	0	0	0	1,351,273	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)	454,118				454,118	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	29,881				29,881	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	29,881	0	0	0	29,881	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)	483,999	0	0	0	483,999	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,226,570	6,038,363	0	9,264,933	1
CONSTRUCTION WORK IN PROGRESS	3,723,391	243,281	3,723,391	243,281	2
Total Nonutility Property (121)	6,949,961	6,281,644	3,723,391	9,508,214	
Less accum. prov. depr. & amort. (122)	1,975,844	173,482		2,149,326	3
Net Nonutility Property	4,974,117	6,108,162	3,723,391	7,358,888	

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)	22,270	16,522	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	22,270	16,522	

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)				
2005 GO DEBT	1,494	428	4,483	1
2007 BANS ISSUANCE COSTS	27,459	428	11,477	2
PRIOR YEARS DEBT ISSUANCE COSTS	7,887	428	5,147	3
Total			21,107	
Unamortized premium on debt (251)				
2007 BANS PREMIUM	17,311	429	7,236	4
2008 BANS PREMIUM	4,406	429	2,876	5
Total			10,112	

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	651,306	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>651,306</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)	
2007 SEWER BAN'S	11/06/2007	10/01/2010	4.34%	4,975,000	1
2008 SEWER BANS	06/01/2008	10/01/2010	3.99%	1,000,000	2
2009 W&S REVENUE BONDS	11/25/2009	05/01/2029	2.66%	13,918	3
Total Bonds (Account 221):				5,988,918	

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)					
STATE TRUST FUND LOAN	05/03/2005	03/15/2010	3.50%	18,321	1
GO REFUNDING BONDS	03/01/1999	03/01/2019	3.90%	470,251	2
Total for Account 223				488,572	
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	19,532	1
Accruals:		
Charged water department expense	51,838	2
Charged electric department expense		3
Charged sewer department expense	401	4
Other (explain):		
NONE		5
Total Accruals and other credits	52,239	
Taxes paid during year:		
County, state and local taxes	43,698	6
Social Security taxes	8,123	7
PSC Remainder Assessment	418	8
Other (explain):		
NONE		9
Total payments and other debits	52,239	
Balance end of year	19,532	

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)					
2008 SEWER BANS	10,000	40,000	40,000	10,000	1
2007 SEWER BAN'S	54,103	216,413	216,413	54,103	2
Subtotal	64,103	256,413	256,413	64,103	
Advances from Municipality (223)					
STATE TRUST FUND LOAN 1	494	2,085	2,579	0	3
STATE TRUST FUND LOAN 2	1,328	349	1,677	0	4
STATE TRUST FUND LOAN 3	998	263	1,261	0	5
GO REFUNDING BONDS	17,019	16,990	21,498	12,511	6
Subtotal	19,839	19,687	27,015	12,511	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	83,942	276,100	283,428	76,614	

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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
REPLACEMENT FUND INVESTMENT	66,484	3
REDEMPTION FUND INVESTMENTS	21,703	4
CONSTRUCTION FUND INVESTEMENTS	191,403	5
Total (Acct. 125):	279,590	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	48,682	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	48,682	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	154,730	14
Merchandising, jobbing and contract work		15
Other (specify):		
GRANT RECEIVABLE	188,094	16
Total (Acct. 143):	342,824	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	80,594	17
Total (Acct. 145):	80,594	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO TIF	39,949	24
Total (Acct. 233):	39,949	
Other Deferred Credits (253):		
Regulatory Liability	211,352	25
NONE		26
Total (Acct. 253):	211,352	

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 143 - This balance represents the amount of sewer receivables at 12/31/09.

Account 145 - This balance represents the amount of delinquent utility bills put on the tax roll and other misc items that are due to the utility from the general fund.

Account 233 - This balance represents the amount that are due to the TIF fund at year end.

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)	2,279,448	0	0	0	2,279,448	1
Materials and Supplies	19,396	0	0	0	19,396	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,264,444	0	0	0	1,264,444	4
Customer Advances for Construction					0	5
Regulatory Liability	218,900	0	0	0	218,900	6
NONE					0	7
Average Net Rate Base	815,500	0	0	0	815,500	
Net Operating Income	(65,325)	0	0	0	(65,325)	8
Net Operating Income as a percent of						
Average Net Rate Base	-8.01%	N/A	N/A	N/A	-8.01%	

**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	226,449	0	0	0	226,449	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	15,097	0	0	0	15,097	3
Other (specify):						
NONE					0	4
Balance End of Year	211,352	0	0	0	211,352	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

The sewer rates were increased effective 4th qtr 2009.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

- Water rate study underway
- Well exchange to be completed in 2010.
- The sewer utility completed the construction of the wastewater treatment plant.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	398,858	387,685	1
Total Sales of Water	398,858	387,685	
Other Operating Revenues			
Forfeited Discounts (470)	1,709	1,932	2
Rents from Water Property (472)	59,693	57,880	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,135	1,085	5
Total Other Operating Revenues	62,537	60,897	
Total Operating Revenues	461,395	448,582	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	34,064	38,426	6
Pumping Expenses (620-625)	58,577	56,364	7
Water Treatment Expenses (630-635)	47,199	40,688	8
Transmission and Distribution Expenses (640-655)	35,607	35,088	9
Customer Accounts Expenses (901-906)	9,697	10,993	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	117,913	69,706	12
Total Operation and Maintenance Expenses	303,057	251,265	
Other Operating Expenses			
Depreciation Expense (403)	171,825	121,200	13
Amortization Expense (404-407)		0	14
Taxes (408)	51,838	48,792	15
Total Other Operating Expenses	223,663	169,992	
Total Operating Expenses	526,720	421,257	
NET OPERATING INCOME	(65,325)	27,325	

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)	641	31,179	99,075	5
Commercial (461.2)	55	7,383	19,003	6
Industrial (461.3)	6	438,550	180,574	7
Public Authority (461.4)	3	1,880	4,038	8
Total Metered Sales to General Customers (461)	705	478,992	302,690	
Private Fire Protection Service (462)	1		372	9
Public Fire Protection Service (463)	1		95,796	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	707	478,992	398,858	

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
Total		0	0	

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)	95,796	3
NONE		4
Total Public Fire Protection Service (463)	95,796	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,709	6
Other (specify):		
Total Forfeited Discounts (470)	1,709	
Rents from Water Property (472):		
RENTAL OF TOWER	59,693	7
Total Rents from Water Property (472)	59,693	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
MISC. SERVICE REVENUE	42	10
Return on net investment in meters charged to sewer department	1,093	11
Other (specify):		
Total Other Water Revenues (474)	1,135	

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)	16,533	18,195	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	17,531	20,231	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	34,064	38,426	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	55,269	49,505	7
Operation Supplies and Expenses (623)	3,308	3,929	8
Maintenance of Pumping Plant (625)		2,930	9
Total Pumping Expenses	58,577	56,364	
WATER TREATMENT EXPENSES			
Operation Labor (630)	10,673	9,275	10
Chemicals (631)	10,560	6,833	11
Operation Supplies and Expenses (632)	25,966	24,580	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	47,199	40,688	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	16,534	18,345	14
Operation Supplies and Expenses (641)	13,617	11,397	15
Maintenance of Distribution Reservoirs and Standpipes (650)	688	615	16
Maintenance of Mains (651)		2,613	17
Maintenance of Services (652)	3,287	306	18
Maintenance of Meters (653)	401	861	19
Maintenance of Hydrants (654)	1,080	951	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	35,607	35,088	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	870	802	22
Accounting and Collecting Labor (902)	8,827	10,191	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)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	9,697	10,993	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,480	3,250	28
Office Supplies and Expenses (921)	4,959	4,528	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	46,729	18,858	31
Property Insurance (924)	10,415	9,349	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	33,110	23,844	34
Regulatory Commission Expenses (928)	1,703	1,453	35
Miscellaneous General Expenses (930)	10,063	3,791	36
Transportation Expenses (933)	2,454	4,633	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	117,913	69,706	
Total Operation and Maintenance Expenses	303,057	251,265	

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.

Acct 920 - increase due to more time being spent this year because of projects, rate studies, etc by the Village staff.

Acct 923 - increase due to additional fees for outside consultants regarding the rate studies, projects and borrowings.

Acct 926 - wages increased and therefore benefit allocation did as well.

Acct 930 - increase due to entries made at year end to adjust various account balances to actual.

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		43,698	43,698	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		401	548	2
Net property tax equivalent		43,297	43,150	
Social Security		8,123	5,295	3
PSC Remainder Assessment		418	347	4
Other (specify): NONE			0	5
Total tax expense		51,838	48,792	

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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.163743				3
County tax rate	mills		4.821594				4
Local tax rate	mills		2.450322				5
School tax rate	mills		9.147909				6
Voc. school tax rate	mills		1.481705				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.065273				10
Less: state credit	mills		1.366782				11
Net tax rate	mills		16.698491				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.450322				14
Combined School Tax Rate	mills		10.629614				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.079936				17
Total Tax Rate	mills		18.065273				18
Ratio of Local and School Tax to Total	dec.		0.724038				19
Total tax net of state credit	mills		16.698491				20
Net Local and School Tax Rate	mills		12.090335				21
Utility Plant, Jan. 1	\$	3,449,034	3,449,034				22
Materials & Supplies	\$	16,522	16,522				23
Subtotal	\$	3,465,556	3,465,556				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,465,556	3,465,556				26
Assessment Ratio	dec.		1.036320				27
Assessed Value	\$	3,591,425	3,591,425				28
Net Local & School Rate	mills		12.090335				29
Tax Equiv. Computed for Current Year	\$	43,422	43,422				30
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	43,698					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)	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)	227,360				227,360	8
Supply Mains (316)	16,780				16,780	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	244,140	0	0	0	244,140	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	336,708				336,708	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	183,584				183,584	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,810				2,810	16
Total Pumping Plant	523,102	0	0	0	523,102	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	29,818				29,818	18
Sand or Other Media Filtration Equipment (332)	473,686				473,686	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	503,504	0	0	0	503,504	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,388				1,388	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	68,760				68,760	24
Transmission and Distribution Mains (343)	525,935				525,935	25
Services (345)	0				0	26
Meters (346)	65,551				65,551	27
Hydrants (348)	163,950				163,950	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	825,584	0	0	0	825,584	
GENERAL PLANT						
Land and Land Rights (389)	200				200	30
Structures and Improvements (390)	52,387				52,387	31
Office Furniture and Equipment (391)	2,591				2,591	32
Computer Equipment (391.1)	14,755				14,755	33
Transportation Equipment (392)	26,761				26,761	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	24,389				24,389	36
Laboratory Equipment (395)	3,106				3,106	37
Power Operated Equipment (396)	7,632				7,632	38
Communication Equipment (397)	261				261	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	51,036				51,036	41
Total General Plant	183,118	0	0	0	183,118	
Total utility plant in service directly assignable	2,279,448	0	0	0	2,279,448	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,279,448	0	0	0	2,279,448	

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)	156,804				156,804	18
Sand or Other Media Filtration Equipment (332)	446,288				446,288	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	603,092	0	0	0	603,092	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	374,538				374,538	25
Services (345)	143,902				143,902	26
Meters (346)	1,107				1,107	27
Hydrants (348)	46,947				46,947	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	566,494	0	0	0	566,494	
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	1,169,586	0	0	0	1,169,586	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,169,586	0	0	0	1,169,586	

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			44,201	44,201	1
February			45,583	45,583	2
March			41,406	41,406	3
April			42,551	42,551	4
May			45,709	45,709	5
June			58,811	58,811	6
July			48,125	48,125	7
August			54,627	54,627	8
September			53,624	53,624	9
October			46,402	46,402	10
November			41,221	41,221	11
December			50,054	50,054	12
Total annual pumpage	0	0	572,314	572,314	

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):	572,314	1
Less: Gallons (000's) used in the treatment process:	2,737	2
Subtotal: Gallons (000's) entering distribution system:	569,577	3
Less: Gallons (000's) sold:	478,992	4
Gallons (000's) entering distribution system but not sold:	90,585	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,600	7
Gallons (000's) used for fire protection:	200	8
Gallons (000's) used to prevent freezing of distribution system:	1,100	9
Gallons (000's) used for other system uses:	530	10
Subtotal Estimated Usage:	3,430	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	87,155	17
Subtotal of Estimated Losses:	87,155	18
Percentage of water entering distribution system sold:	84%	19
Percentage of unaccounted for water:	15%	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.)	645	22
Date of maximum: 07/10/2009		23
Cause of maximum: Summer Irrigation		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	243	25
Date of minimum: 11/08/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	679,124	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:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	695	35
Outside municipality?	10	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)	
WHITING	1	95	16	864,000	Yes	1
WHITING	7	90	16	864,000	Yes	2
WHITING-KIMBERLY CLARK	5	99	16	780,000	Yes	3
WHITING-KIMBERLY CLARK	6	99	16	780,000	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)	7	1
Identification	1	5			
Location	ELM STREET	1ST STREET	ELM STREET		2
Purpose	P	P			3
Destination	T	D			4
Pump Manufacturer	LAYNE	LAYNE	GOULDS		5
Year Installed	1964	1990	1998		6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,000	600	600		8
Pump Motor or Standby Engine Mfr	US	US	US		9 10
Year Installed	1964	1994	1998		11
Type	ELECTRIC	ELECTRIC	ELECTRIC		12
Horsepower	60	50	40		13
Footnotes					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	GRAVELWELL			
Location	1STSTREET			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	1990			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	600			22
Pump Motor or Standby Engine Mfr	US			23 24
Year Installed	1994			25
Type	ELECTRIC			26
Horsepower	60			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	98		6
Total capacity in gallons (actual)	250,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			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	4.000	935				935	1
A	D	6.000	45,323				45,323	2
M	D	6.000	2,313				2,313	3
P	D	6.000	2,808				2,808	4
A	D	8.000	6,767				6,767	5
M	D	8.000	1,329				1,329	6
P	S	8.000	485				485	7
A	D	10.000	919				919	8
M	S	10.000	478				478	9
A	D	12.000	18,207				18,207	10
A	S	12.000	243				243	11
A	T	12.000	40				40	12
M	D	12.000	10,648				10,648	13
Total Within Municipality			90,495	0	0	0	90,495	
Total Utility			90,495	0	0	0	90,495	

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)	
P	0.750	547				547		1
M	1.000	113				113		2
M	1.500	7				7		3
M	2.000	4				4		4
M	3.000	1				1		5
M	4.000	4				4		6
M	6.000	4				4		7
M	8.000	1				1		8
Total Utility		681	0	0	0	681	0	

WATER SERVICES

Water Services (Page W-20)

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

The utility has no utility-owned services not in use at the end of the year.

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	705	0	0	0	705	0	1
1.000	28	0	0	0	28	0	2
1.250	2	0	0	0	2	0	3
1.500	7	0	0	0	7	0	4
2.000	7	0	0	0	7	0	5
3.000	1	0	0	0	1	0	6
4.000	5	0	0	0	5	0	7
6.000	1	0	0	0	1	0	8
10.000	0	0	0	0	0	0	9
Total:	756	0	0	0	756	0	

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	625	34	1	1	0	44	705	1
1.000	2	21	1	0	0	4	28	2
1.250	0	0	0	0	0	2	2	3
1.500	0	1	2	2	0	2	7	4
2.000	0	5	1	1	0	0	7	5
3.000	0	0	0	0	0	1	1	6
4.000	0	0	2	1	0	2	5	7
6.000	0	0	1	0	0	0	1	8
10.000	0	0	0	0	0	0	0	9
Total:	627	61	8	5	0	55	756	

METERS

Meters (Page W-21)

If Tested During Year column total is zero, please explain.

Whiting replaces its meters in order to stay in compliance. Last year 19 meters were replaced. Meters are tested by the contract provider.

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

Whiting replace it's meters in order to stay in compliance. Last year 19 meters were replaced.

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.

This meter was not tested in the curret year because the Village of Whiting is trying to phase out their last 6" meter.

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	0				0	1
Within Municipality	152				152	2
Total Fire Hydrants	152	0	0	0	152	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	153
Number of distribution system valves end of year:	318
Number of distribution valves operated during year:	12