



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: DODGEVILLE WATER UTILITY

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Principal Office: 100 E. FOUNTAIN STREET  
P.O. BOX 110  
DODGEVILLE, WI 53533

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For the Year Ended: DECEMBER 31, 2009

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

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

## GENERAL RULES FOR REPORTING

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

**SIGNATURE PAGE**

I DANEAN NAEGER of  
(Person responsible for accounts)

Dodgeville Water 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)      03/19/2010  
(Date)

CITY CLERK/ TREASURER  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
City of Dodgeville  
Dodgeville, Wisconsin 53533

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Dodgeville Water Utility as of December 31, 2009, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Dodgeville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** DODGEVILLE WATER UTILITY

**Utility Address:** 100 E. FOUNTAIN STREET  
P.O. BOX 110  
DODGEVILLE, WI 53533

**When was utility organized?** 5/8/1971

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS DANEAN NAEGER

**Title:** CITY CLERK

**Office Address:**

100 EAST FOUNTAIN STREET  
P.O. BOX 110  
DODGEVILLE, WI 53533

**Telephone:** (608) 935 - 5228

**Fax Number:** (608) 935 - 3520

**Email Address:** cityclerktreas@cidodgeville.wi.us

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

**Name:** SHAWN ROELLI, CPA

**Title:** SENIOR ACCOUNTANT

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD  
P.O. BOX 311  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

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

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

**Name:** MR VON HILLER

**Title:** CHAIRMAN

**Office Address:**

100 E FOUNTAIN ST  
DODGEVILLE, WI 53533

**Telephone:** (608) 935 - 5228

**Fax Number:** (608) 935 - 3520

**Email Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**

YES

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

**Name:** JAY BENNETT, CPA

**Title:** MANAGER

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD  
P.O. BOX 311  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

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

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 9/21/2009

Period covered by most recent audit: 1/1/2008- 12/31/2008

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

Name: MR ERIC FRIEDRICH

Title: SUPERINTENDENT

**Office Address:**

100 EAST FOUNTAIN STREET  
P.O. BOX 110  
DODGEVILLE, WI 53533

Telephone: (608) 935 - 5228

Fax Number: (608) 935 - 3520 EXT

**Email Address:**

Name of utility commission/committee: Public Works Committee

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

MR VON HILLER, CHAIRMAN  
MR MARK JAMES  
MR DAN MEUER

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 - Contacts (Page iv)**

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

DaNean Naeger began work as city treasurer in December 2009.

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	867,134	856,866	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	357,034	379,255	2
Depreciation Expense (403)	144,591	142,013	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	188,361	165,634	5
<b>Total Operating Expenses</b>	<b>689,986</b>	<b>686,902</b>	
<b>Net Operating Income</b>	<b>177,148</b>	<b>169,964</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>177,148</b>	<b>169,964</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,319	6,553	10
Miscellaneous Nonoperating Income (421)	0	2,025	11
<b>Total Other Income</b>	<b>1,319</b>	<b>8,578</b>	
<b>Total Income</b>	<b>178,467</b>	<b>178,542</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(15,145)	(15,145)	12
Other Income Deductions (426)	37,162	37,212	13
<b>Total Miscellaneous Income Deductions</b>	<b>22,017</b>	<b>22,067</b>	
<b>Income Before Interest Charges</b>	<b>156,450</b>	<b>156,475</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	52,598	56,341	14
Amortization of Debt Discount and Expense (428)	243	531	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	600	600	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>53,441</b>	<b>57,472</b>	
<b>Net Income</b>	<b>103,009</b>	<b>99,003</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,447,389	4,348,386	20
Balance Transferred from Income (433)	103,009	99,003	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,550,398</b>	<b>4,447,389</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	867,134	0	867,134	1
<b>Total (Acct. 400):</b>	<b>867,134</b>	<b>0</b>	<b>867,134</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	357,034	0	357,034	2
<b>Total (Acct. 401-402):</b>	<b>357,034</b>	<b>0</b>	<b>357,034</b>	
<b>Depreciation Expense (403):</b>				
Derived	144,591	0	144,591	3
<b>Total (Acct. 403):</b>	<b>144,591</b>	<b>0</b>	<b>144,591</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	188,361	0	188,361	5
<b>Total (Acct. 408):</b>	<b>188,361</b>	<b>0</b>	<b>188,361</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>177,148</b>	<b>0</b>	<b>177,148</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST AND DIVIDEND INCOME	1,319		1,319	11
<b>Total (Acct. 419):</b>	<b>1,319</b>	<b>0</b>	<b>1,319</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>1,319</b>	<b>0</b>	<b>1,319</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(15,145)	0	(15,145)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(15,145)</b>	<b>0</b>	<b>(15,145)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	37,162	37,162	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>37,162</b>	<b>37,162</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(15,145)</b>	<b>37,162</b>	<b>22,017</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	52,598	0	52,598	18
<b>Total (Acct. 427):</b>	<b>52,598</b>	<b>0</b>	<b>52,598</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT	243		243	19
<b>Total (Acct. 428):</b>	<b>243</b>	<b>0</b>	<b>243</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	600	0	600	21
<b>Total (Acct. 430):</b>	<b>600</b>	<b>0</b>	<b>600</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>53,441</b>	<b>0</b>	<b>53,441</b>	
<b>NET INCOME:</b>	<b>140,171</b>	<b>(37,162)</b>	<b>103,009</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,363,625	2,083,764	4,447,389	24
<b>Total (Acct. 216):</b>	<b>2,363,625</b>	<b>2,083,764</b>	<b>4,447,389</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	140,171	(37,162)	103,009	25
<b>Total (Acct. 433):</b>	<b>140,171</b>	<b>(37,162)</b>	<b>103,009</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,503,796</b>	<b>2,046,602</b>	<b>4,550,398</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	867,134	0	0	0	<b>867,134</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>867,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>867,134</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	118,904	(7,946)	<b>110,958</b>	<b>1</b>
Electric operating expenses	0	0	<b>0</b>	<b>2</b>
Gas operating expenses	0	0	<b>0</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	7,946	<b>7,946</b>	<b>5</b>
Merchandising and jobbing	0	0	<b>0</b>	<b>6</b>
Other nonutility expenses	0	0	<b>0</b>	<b>7</b>
Water utility plant accounts	0	0	<b>0</b>	<b>8</b>
Electric utility plant accounts	0	0	<b>0</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	0	0	<b>0</b>	<b>18</b>
All other accounts	0	0	<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>118,904</b>	<b>0</b>	<b>118,904</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.0	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	8,712,782	8,657,313	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,790,073	1,615,845	2
<b>Net Utility Plant</b>	<b>6,922,709</b>	<b>7,041,468</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	206,336	210,918	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>206,336</b>	<b>210,918</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	443,166	2,052	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)		362,303	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	61,792	62,762	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	42,178	47,894	18
Plant Materials and Operating Supplies (154)	15,043	13,610	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
<b>Total Current and Accrued Assets</b>	<b>562,179</b>	<b>488,621</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	5,943	6,185	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>5,943</b>	<b>6,185</b>	
<b>Total Assets and Other Debits</b>	<b>7,697,167</b>	<b>7,747,192</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,566,653	1,566,653	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,550,398	4,447,389	35
<b>Total Proprietary Capital</b>	<b>6,117,051</b>	<b>6,014,042</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	97,088	153,643	36
Advances from Municipality (223)	0	10,000	37
Other Long-Term Debt (224)	999,028	1,044,489	38
<b>Total Long-Term Debt</b>	<b>1,096,116</b>	<b>1,208,132</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	23,202	33,825	40
Payables to Municipality (233)	9,095	45,562	41
Customer Deposits (235)			42
Taxes Accrued (236)	182,831	159,258	43
Interest Accrued (237)	38,696	41,052	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	18,150	18,150	46
<b>Total Current and Accrued Liabilities</b>	<b>271,974</b>	<b>297,847</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	212,026	227,171	49
<b>Total Deferred Credits</b>	<b>212,026</b>	<b>227,171</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,697,167</b>	<b>7,747,192</b>	

## NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	8,657,313	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,245,375	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,467,407	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>8,712,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,289,755	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	500,318	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>1,790,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,922,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,145,290				1,145,290	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	144,591				144,591	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,575				11,575	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>156,166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,166</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	11,701				11,701	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>11,701</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,701</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,289,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,289,755</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	470,555				<b>470,555</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	37,162				<b>37,162</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>37,162</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,162</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	7,399				<b>7,399</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>7,399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,399</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>500,318</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,318</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	15,043	13,610	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	15,043	13,610	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
GENERAL OBLIGATION BONDS	243	428	5,943	1
<b>Total</b>			<b>5,943</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	1,566,653	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,566,653</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)	
REFUNDING BONDS	12/20/2001	03/01/2020	4.52%	97,088	1
<b>Total Bonds (Account 221):</b>				<b>97,088</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
ADVANCE FOM GENERAL	12/20/2001	12/20/2009	5.99%	0	1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST LOAN	03/30/2004	03/30/2024	4.74%	144,335	2
STATE TRUST LOAN	12/20/2004	12/20/2024	4.74%	146,111	3
STATE TRUST LOAN	12/09/2003	03/15/2023	4.74%	74,492	4
STATE TRUST LOAN	10/14/2004	10/14/2024	4.74%	104,646	5
STATE TRUST LOAN	11/09/2004	11/09/2024	4.74%	76,291	6
STATE TRUST LOAN	07/23/2004	07/23/2024	4.74%	246,141	7
STATE TRUST LOAN	04/28/2005	03/15/2025	4.74%	74,169	8
STATE TRUST LOAN	09/21/2004	09/21/2024	4.74%	132,843	9
<b>Total for Account 224</b>				<b>999,028</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		10
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	159,258	1
<b>Accruals:</b>		
Charged water department expense	182,831	2
Charged electric department expense		3
Charged sewer department expense	4,430	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>187,261</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	153,728	6
Social Security taxes	9,255	7
PSC Remainder Assessment	705	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>163,688</b>	
<b>Balance end of year</b>	<b>182,831</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
GENERAL OBLIGATION BONDS	1,786	4,710	5,357	1,139	1
<b>Subtotal</b>	<b>1,786</b>	<b>4,710</b>	<b>5,357</b>	<b>1,139</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE 12/20/01	0	600	600	0	2
<b>Subtotal</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST LOAN 7/23/04	2,928	3,571	3,698	2,801	3
STATE TRUST LOAN 3/30/04	4,113	5,017	5,195	3,935	4
STATE TRUST LOAN 9/21/04	5,672	6,921	7,165	5,428	5
STATE TRUST LOAN 10/14/04	2,998	3,658	3,787	2,869	6
STATE TRUST LOAN 11/9/04	9,663	11,788	12,205	9,246	7
STATE TRUST LOAN 12/20/04	5,221	6,369	6,595	4,995	8
STATE TRUST LOAN 4/28/05	2,904	3,553	3,668	2,789	9
STATE TRUST LOAN 12/09/03	5,767	7,011	7,284	5,494	10
<b>Subtotal</b>	<b>39,266</b>	<b>47,888</b>	<b>49,597</b>	<b>37,557</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>41,052</b>	<b>53,198</b>	<b>55,554</b>	<b>38,696</b>	

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## INTEREST ACCRUED (ACCT. 237)

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**Interest Accrued (Acct. 237) (Page F-20)**

**If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.**

Principal was paid off by 12/31/09.

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	206,336	2
<b>Total (Acct. 124):</b>	<b>206,336</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	61,792	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>61,792</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER- SHARED METER COSTS	35,835	15
DUE FROM GENERAL- TAX ROLL	2,761	16
DUE FROM GENERAL- HYDRANT RENT	3,582	17
<b>Total (Acct. 145):</b>	<b>42,178</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO MUNICIPALITY	9,095	24
<b>Total (Acct. 233):</b>	<b>9,095</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	212,026	25
NONE		26
<b>Total (Acct. 253):</b>	<b>212,026</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

DONE

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	6,213,941	0	0	0	6,213,941	1
Materials and Supplies	14,326	0	0	0	14,326	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,217,522	0	0	0	1,217,522	4
Customer Advances for Construction					0	5
Regulatory Liability	219,598	0	0	0	219,598	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,791,147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,791,147</b>	
Net Operating Income	177,148	0	0	0	177,148	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.70%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.70%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	227,171	0	0	0	227,171	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	15,145	0	0	0	15,145	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>212,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>212,026</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	847,708	841,909	1
<b>Total Sales of Water</b>	<b>847,708</b>	<b>841,909</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	2,270	2,043	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	17,156	12,914	5
<b>Total Other Operating Revenues</b>	<b>19,426</b>	<b>14,957</b>	
<b>Total Operating Revenues</b>	<b>867,134</b>	<b>856,866</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	2,211	3,355	6
Pumping Expenses (620-625)	93,166	99,428	7
Water Treatment Expenses (630-635)	37,994	34,523	8
Transmission and Distribution Expenses (640-655)	94,889	94,904	9
Customer Accounts Expenses (901-906)	23,787	24,234	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	104,987	122,811	12
<b>Total Operation and Maintenance Expenses</b>	<b>357,034</b>	<b>379,255</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	144,591	142,013	13
Amortization Expense (404-407)		0	14
Taxes (408 )	188,361	165,634	15
<b>Total Other Operating Expenses</b>	<b>332,952</b>	<b>307,647</b>	
<b>Total Operating Expenses</b>	<b>689,986</b>	<b>686,902</b>	
<b>NET OPERATING INCOME</b>	<b>177,148</b>	<b>169,964</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )	3	7	1,647	3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>7</b>	<b>1,647</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,012	73,085	401,955	5
Commercial (461.2 )	274	29,425	133,211	6
Industrial (461.3 )	16	10,084	37,483	7
Public Authority (461.4 )	33	10,436	55,919	8
<b>Total Metered Sales to General Customers (461)</b>	<b>2,335</b>	<b>123,030</b>	<b>628,568</b>	
Private Fire Protection Service (462 )	1		7,479	9
Public Fire Protection Service (463 )	1		210,014	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>2,340</b>	<b>123,037</b>	<b>847,708</b>	

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

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	210,014	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>210,014</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	2,270	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>2,270</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	5,581	9
Return on net investment in meters charged to sewer department	11,575	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>17,156</b>	

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## OTHER OPERATING REVENUES (WATER)

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

**Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

DONE

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## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	1,663	779	3
Maintenance of Water Source Plant (605)	548	2,576	4
<b>Total Source of Supply Expenses</b>	<b>2,211</b>	<b>3,355</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	11,888	11,879	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	73,695	77,171	7
Operation Supplies and Expenses (623)	6,845	7,346	8
Maintenance of Pumping Plant (625)	738	3,032	9
<b>Total Pumping Expenses</b>	<b>93,166</b>	<b>99,428</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	9,445	10,542	10
Chemicals (631)	24,990	18,544	* 11
Operation Supplies and Expenses (632)	3,559	5,437	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>37,994</b>	<b>34,523</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	34,385	37,795	14
Operation Supplies and Expenses (641)	4,068	3,233	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,700	0	16
Maintenance of Mains (651)	34,308	30,585	17
Maintenance of Services (652)	14,316	8,320	* 18
Maintenance of Meters (653)	1,583	2,274	19
Maintenance of Hydrants (654)	1,529	12,697	* 20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>94,889</b>	<b>94,904</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	6,363	6,313	22
Accounting and Collecting Labor (902)	17,424	17,921	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)		0	26
<b>Total Customer Accounts Expenses</b>	<b>23,787</b>	<b>24,234</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	9,440	8,698	28
Office Supplies and Expenses (921)	19,043	13,970	* 29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	7,761	3,499	31
Property Insurance (924)	10,535	39,445	* 32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	54,890	52,865	34
Regulatory Commission Expenses (928)		122	35
Miscellaneous General Expenses (930)		0	36
Transportation Expenses (933)	3,318	4,212	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>104,987</b>	<b>122,811</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>357,034</b>	<b>379,255</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

A/C 631- Increase due to higher purchase price in 2009.

A/C 654- Utility replaced parts of 200 hydrants in 2008 due to a vendor recall.

A/C 924- Decrease due to a decrease in general liability premium.

A/C 652- Increase due to numerous water pipes freezing.

A/C 921- Additional fees for remote meter software.

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**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		182,831	159,266	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,430	3,833	2
<b>Net property tax equivalent</b>		<b>178,401</b>	<b>155,433</b>	
Social Security		9,255	9,460	3
PSC Remainder Assessment		705	741	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>188,361</b>	<b>165,634</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.167360				2
County tax rate	mills		4.923660				3
Local tax rate	mills		9.237550				4
School tax rate	mills		10.795950				5
Voc. school tax rate	mills		2.100200				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>27.224720</b>				9
Less: state credit	mills		1.630380				10
<b>Net tax rate</b>	mills		<b>25.594340</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>9.237550</b>				12
<b>Combined School Tax Rate</b>	mills		<b>12.896150</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>22.133700</b>				15
<b>Total Tax Rate</b>	mills		<b>27.224720</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.813000</b>				17
<b>Total tax net of state credit</b>	mills		<b>25.594340</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>20.808201</b>				19
Utility Plant, Jan. 1	\$	8,657,313	8,657,313				20
Materials & Supplies	\$	13,610	13,610				21
<b>Subtotal</b>	\$	<b>8,670,923</b>	<b>8,670,923</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>8,670,923</b>	<b>8,670,923</b>				24
Assessment Ratio	dec.		1.013330				25
<b>Assessed Value</b>	\$	<b>8,786,506</b>	<b>8,786,506</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>20.808201</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>182,831</b>	<b>182,831</b>				28
Tax Equivalent per 1994 PSC Report	\$	75,033					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>182,831</b>					31
Footnotes							32

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	2,621				2,621	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)	445,684				445,684	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>448,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,305</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	966,180				966,180	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	270,459				270,459	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,136				2,136	16
<b>Total Pumping Plant</b>	<b>1,238,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,238,775</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	21,430				21,430	21
<b>Total Water Treatment Plant</b>	<b>21,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,430</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	12,700				12,700	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	141,911				141,911	24
Transmission and Distribution Mains (343)	3,055,343	39,362	9,429		3,085,276	25
Services (345)	466,539	12,990	1,272		478,257	26
Meters (346)	418,698	4,422			423,120	27
Hydrants (348)	274,701	15,300	1,000		289,001	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	7,375				7,375	29
<b>Total Transmission and Distribution Plant</b>	<b>4,377,267</b>	<b>72,074</b>	<b>11,701</b>	<b>0</b>	<b>4,437,640</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	2,477				2,477	30
Structures and Improvements (390)	7,981				7,981	31
Office Furniture and Equipment (391)	444				444	32
Computer Equipment (391.1)	22,004				22,004	33
Transportation Equipment (392)	31,757				31,757	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	457				457	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)	31,610	2,495			34,105	41
<b>Total General Plant</b>	<b>96,730</b>	<b>2,495</b>	<b>0</b>	<b>0</b>	<b>99,225</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,182,507</b>	<b>74,569</b>	<b>11,701</b>	<b>0</b>	<b>6,245,375</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>6,182,507</b>	<b>74,569</b>	<b>11,701</b>	<b>0</b>	<b>6,245,375</b>	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,053,909			6,171	2,047,738	25
Services (345)	283,407			728	282,679	26
Meters (346)	0				0	27
Hydrants (348)	137,490			500	136,990	28

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,474,806</b>	<b>0</b>	<b>7,399</b>	<b>0</b>	<b>2,467,407</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,474,806</b>	<b>0</b>	<b>7,399</b>	<b>0</b>	<b>2,467,407</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,474,806</b>	<b>0</b>	<b>7,399</b>	<b>0</b>	<b>2,467,407</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			17,625	17,625	1
February			15,520	15,520	2
March			14,825	14,825	3
April			13,824	13,824	4
May			15,329	15,329	5
June			15,213	15,213	6
July			14,734	14,734	7
August			13,857	13,857	8
September			14,406	14,406	9
October			14,899	14,899	10
November			13,601	13,601	11
December			14,840	14,840	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>178,673</b>	<b>178,673</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	178,673	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>178,673</b>	3
Less: Gallons (000's) sold:	123,037	4
Gallons (000's) entering distribution system but not sold:	<b>55,636</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	4,290	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>4,290</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	21,447	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:	<b>29,899</b>	17
Subtotal of Estimated Losses:	<b>51,346</b>	18
Percentage of water entering distribution system sold:	<b>69%</b>	19
Percentage of unaccounted for water:	<b>17%</b>	20
If more than 25%, indicate causes:		21

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

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	903	22
Date of maximum: 02/07/2009		23
Cause of maximum: water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	329	25
Date of minimum: 03/28/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	592,545	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:	9	32
Number of service breaks repaired this year:	3	33
Population served (estimate the number of individuals served):		34
Inside municipality?	4,500	35
Outside municipality?	120	36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
HARRIS PARK	#9	1,020	17	1,296,000	Yes	<b>1</b>
HWY 23	#7	725	15	345,000	Yes	<b>2</b>
LANDS END LANE	#8	720	15	590,000	Yes	<b>3</b>
LINDSEY STREET	#5	753	15	244,000	Yes	<b>4</b>
UNION STREET	#6	726	15	604,000	Yes	<b>5</b>

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5	#6	#7	1
Location	LINDSEY STREET	UNION STREET	HWY 23	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FRANKLIN ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	5
Year Installed	2000	1961	1971	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	190	440	260	8
Pump Motor or Standby Engine Mfr	FRANKLIN ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9
Year Installed	2000	1961	1971	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	100	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8	#9		15
Location	LANDS END LANE	NORTH STREET		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	U.S. ELECTRIC	U.S. ELECTRIC		19
Year Installed	1988	2004		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	320	900		22
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC		23
Year Installed	1988	2004		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	200		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	WATER TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	500,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
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.)	1.5000		13
Is a corrosion control chemical used (yes, no)?	Y		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	14,549				14,549	1
M	D	6.000	69,998	52	735		69,315	2
M	D	8.000	46,566	759	45		47,280	3
M	D	10.000	41,842				41,842	4
M	D	12.000	13,232				13,232	5
<b>Total Within Municipality</b>			<b>186,187</b>	<b>811</b>	<b>780</b>	<b>0</b>	<b>186,218</b>	
<b>Total Utility</b>			<b>186,187</b>	<b>811</b>	<b>780</b>	<b>0</b>	<b>186,218</b>	

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## WATER MAINS

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

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

*Additions financed by municipality.*

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.500	1				1		1
M	0.750	1,141				1,141		2
M	1.000	592	10	10		592	40	3
M	1.500	53				53		4
M	2.000	114				114		5
M	3.000	3				3		6
M	4.000	10				10		7
M	8.000	1				1		8
<b>Total Utility</b>		<b>1,915</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>1,915</b>	<b>40</b>	

### 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	2,127	1			2,128	107	1
1.000	38				38	5	2
1.250	0				0	0	3
1.500	34				34	3	4
2.000	44				44	5	5
3.000	12				12	1	6
4.000	4				4	0	7
6.000	3				3	3	8
8.000	1				1	1	9
<b>Total:</b>	<b>2,263</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2,264</b>	<b>125</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,903	144	4	9	0	68	2,128	1
1.000	2	31	1	2	0	2	38	2
1.250	0	0	0	0	0	0	0	3
1.500	0	21	3	8	0	2	34	4
2.000	0	23	8	11	0	2	44	5
3.000	0	6	2	4	0	0	12	6
4.000	0	0	2	2	0	0	4	7
6.000	0	1	2	0	0	0	3	8
8.000	0	0	1	0	0	0	1	9
<b>Total:</b>	<b>1,905</b>	<b>226</b>	<b>23</b>	<b>36</b>	<b>0</b>	<b>74</b>	<b>2,264</b>	

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## METERS

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**Meters (Page W-21)**

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

Utility personnel are aware of the requirement that meters 1" or smaller be tested every 10 years or replaced every 20 years. They are trying to meet this requirement.

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

YES

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	353	3	2		354	2
<b>Total Fire Hydrants</b>	<b>353</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>354</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	334
Number of distribution system valves end of year:	550
Number of distribution valves operated during year:	275