



3013 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF NEENAH WATER UTILITY

Principal Office: 211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

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 NANCY HANDEVIDT of
(Person responsible for accounts)

CITY OF NEENAH 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) 04/01/2010
(Date)

DEPUTY FINANCE DIRECTOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF NEENAH WATER UTILITY

Utility Address: 211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

When was utility organized? 10/4/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: NANCY HANDEVIDT

Title: DEPUTY FINANCE DIRECTOR

Office Address: CITY OF NEENAH

211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54956-0426

Telephone: (920) 886 - 6142

Fax Number: (920) 886 - 6150

Email Address: nhandevdt@ci.neenah.wi.us

Utility employee in charge of correspondence concerning this report:

Name: NANCY HANDEVIDT

Title: DEPUTY FINANCE DIRECTOR

Office Address:

211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

Telephone: (920) 886 - 6142

Fax Number: (920) 886 - 6150

Email Address: nhandevdt@ci.neenah.wi.us

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

Name: MR GEORGE SCHERCK

Title: MAYOR

Office Address:

211 WALNUT ST

P.O. BOX 426

NEENAH, WI 54957-0426

Telephone: (920) 886 - 6104

Fax Number: (920) 886 - 6109

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: BETHANY RYERS

Title: SENIOR ACCOUNTANT

Office Address: BAKER TILLY VIRCHOW KRAUSE

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2382

Fax Number: (608) 249 - 8532

Email Address: BethanyRyerss@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: JAN 1, 2008 T DEC 31, 2008

Names and titles of utility management including manager or superintendent:

Name: MR LARRY A WETTERING, P.E.

Title: DIRECTOR

Office Address:

211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

Telephone: (920) 886 - 6182

Fax Number: (920) 886 - 6183

Email Address: lwettering@ci.neenah.wi.us

Name of utility commission/committee: City of Neenah Water Commission

Names of members of utility commission/committee:

- MR LEE HILLSTROM, CITY COUNCIL REPRESENTATIVE
- MR BILL POLLNOW, COMMISSIONER
- HON GEORGE SCHERCK, MAYOR / PRESIDENT
- MR ARTHUR SCHMEICHEL, SECRETARY
- MR MICHAEL SMABY, VICE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,515,523	6,795,105	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,963,442	3,192,983	2
Depreciation Expense (403)	1,353,960	1,382,251	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,018,417	977,632	5
Total Operating Expenses	5,335,819	5,552,866	
Net Operating Income	1,179,704	1,242,239	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,179,704	1,242,239	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	9,294	12,685	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	57,664	228,070	10
Miscellaneous Nonoperating Income (421)	61,565	579,574	11
Total Other Income	128,523	820,329	
Total Income	1,308,227	2,062,568	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(28,231)	(28,296)	12
Other Income Deductions (426)	181,052	164,966	13
Total Miscellaneous Income Deductions	152,821	136,670	
Income Before Interest Charges	1,155,406	1,925,898	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,040,539	1,096,030	14
Amortization of Debt Discount and Expense (428)	31,900	32,960	15
Amortization of Premium on Debt--Cr. (429)	4,025	4,024	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,068,414	1,124,966	
Net Income	86,992	800,932	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	18,295,456	16,586,249	20
Balance Transferred from Income (433)	86,992	800,932	21
Miscellaneous Credits to Surplus (434)	119,879	908,275	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	18,502,327	18,295,456	

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	6,515,523	0	6,515,523	1
Total (Acct. 400):	6,515,523	0	6,515,523	
Operation and Maintenance Expense (401-402):				
Derived	2,963,442	0	2,963,442	2
Total (Acct. 401-402):	2,963,442	0	2,963,442	
Depreciation Expense (403):				
Derived	1,353,960	0	1,353,960	3
Total (Acct. 403):	1,353,960	0	1,353,960	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,018,417	0	1,018,417	5
Total (Acct. 408):	1,018,417	0	1,018,417	
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:	1,179,704	0	1,179,704	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	9,294	0	9,294	8
Total (Acct. 415-416):	9,294	0	9,294	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE	57,664		57,664	11
Total (Acct. 419):	57,664	0	57,664	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE		61,565	61,565	13
Total (Acct. 421):	0	61,565	61,565	
TOTAL OTHER INCOME:	66,958	61,565	128,523	

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	(28,231)	0	(28,231)	14
NONE			0	15
Total (Acct. 425):	(28,231)	0	(28,231)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	130,311	130,311	16
LOSS ON IMPAIRMENT	18,467	0	18,467	17
DIVIDEND PAID TO CITY	32,274		32,274	18
Total (Acct. 426):	50,741	130,311	181,052	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	22,510	130,311	152,821	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	1,040,539	0	1,040,539	19
Total (Acct. 427):	1,040,539	0	1,040,539	
Amortization of Debt Discount and Expense (428):				
NONE	31,900		31,900	20
Total (Acct. 428):	31,900	0	31,900	
Amortization of Premium on Debt--Cr. (429):				
NONE	4,025		4,025	21
Total (Acct. 429):	4,025	0	4,025	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	1,068,414	0	1,068,414	
NET INCOME:	155,738	(68,746)	86,992	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	10,409,571	7,885,885	18,295,456	25
Total (Acct. 216):	10,409,571	7,885,885	18,295,456	
Balance Transferred from Income (433):				
Derived	155,738	(68,746)	86,992	26
Total (Acct. 433):	155,738	(68,746)	86,992	
Miscellaneous Credits to Surplus (434):				
NONE	119,879		119,879	* 27
Total (Acct. 434):	119,879	0	119,879	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	10,685,188	7,817,139	18,502,327	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

An adjustment for the OPEB liability was made in 2008 after the PSC report was submitted.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	9,294				9,294	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	9,294	0	0	0	9,294	

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	6,515,523	0	0	0	6,515,523	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	2,852				2,852	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,512,671	0	0	0	6,512,671	

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	867,715	132,364	1,000,079	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	17,889	0	17,889	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	132,364	(132,364)	0	18
All other accounts	0	0	0	19
Total Payroll	1,017,968	0	1,017,968	

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	17.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	57,476,936	57,011,718	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,462,205	6,168,121	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	50,014,731	50,843,597	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	18,467	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	18,467	
Investment in Municipality (123)	0	0	7
Other Investments (124)	3,136,342	2,717,207	8
Sinking Funds (125)	0	250,000	9
Depreciation Fund (126)	250,000	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	3,386,342	2,985,674	
CURRENT AND ACCRUED ASSETS			
Cash (131)	897,233	1,733,332	12
Special Deposits (134)	940	460	13
Working Funds (135)	200	200	14
Temporary Cash Investments (136)	2,443,854	2,619,964	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,483,217	2,080,613	17
Other Accounts Receivable (143)	2,938	3,028	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	3,087	112	20
Plant Materials and Operating Supplies (154)	110,510	77,671	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	1,945	855	25
Interest and Dividends Receivable (171)	19,809	12,082	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	4,963,733	6,528,317	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	357,627	389,528	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	357,627	389,528	
Total Assets and Other Debits	58,722,433	60,747,116	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,857,102	3,857,102	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	18,502,327	18,295,456	37
Total Proprietary Capital	22,359,429	22,152,558	
LONG-TERM DEBT			
Bonds (221)	34,310,815	36,341,883	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	34,310,815	36,341,883	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	90,802	135,181	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	50,000		44
Taxes Accrued (236)	970,530	919,494	45
Interest Accrued (237)	126,648	133,642	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	20,937	11,531	48
Total Current and Accrued Liabilities	1,258,917	1,199,848	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	56,353	60,378	49
Customer Advances for Construction (252)	0	103,866	50
Other Deferred Credits (253)	579,870	608,101	51
Total Deferred Credits	636,223	772,345	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	157,049	280,482	54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	157,049	280,482	
Total Liabilities and Other Credits	58,722,433	60,747,116	

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	57,011,718	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)	48,737,565	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,728,889	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)	10,482				7
Construction Work in Progress (107)					8
Total Utility Plant	57,476,936	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)	7,029,718	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	432,487	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	7,462,205	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	50,014,731	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)	5,269,318				5,269,318	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,353,960				1,353,960	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	50,226				50,226	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
DEPRECIATION CLEARING	28,231				28,231	12
ADJ - TRANSFERED FROM CONTRIBUTED	565,919				565,919	13
					0	14
					0	15
Total credits	1,998,336	0	0	0	1,998,336	16
Debits during year						17
Book cost of plant retired	225,906				225,906	18
Cost of removal	12,030				12,030	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	237,936	0	0	0	237,936	25
Balance end of year (111.1)	7,029,718	0	0	0	7,029,718	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)	898,803				898,803	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	130,311				130,311	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	130,311	0	0	0	130,311	16
Debits during year						17
Book cost of plant retired	30,698				30,698	18
Cost of removal	0				0	19
Other debits (specify):						20
ADJ - TRANSFERED TO UTILITY FINANCE	565,919				565,919	21
ADJ - ROUNDING	10	10			10	22
					0	23
					0	24
Total debits	596,627	0	0	0	596,627	25
Balance end of year (111.2)	432,487	0	0	0	432,487	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
LAND SOUTH OF WATER PLANT	18,467		18,467	0	2
Total Nonutility Property (121)	18,467	0	18,467	0	
Less accum. prov. depr. & amort. (122)	0			0	3
 Net Nonutility Property	18,467	0	18,467	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	110,510	77,671	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	110,510	77,671	

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)				
05/01/02, 20 YEAR REVENUE BOND, \$2,430,000	2,877	428	34,524	1
07/01/03, 20 YEAR REVENUE BOND, \$6,000,000	4,574	428	59,462	2
09/01/01, 13 YEAR ADVANCED REFUNDING BOND, \$1,940,000	9,300	428	46,492	3
11/01/2005, 20 YEAR REVENUE BOND, \$11,942,151	1,050	428	16,098	4
11/15/2004, 20 YEAR ADVANCE REFUNDING BOND, \$4,210,000	12,876	428	180,266	5
6/1/07, 20 YEAR REVENUE BOND, \$2,345,000	1,223	428	20,785	6
Total			357,627	
Unamortized premium on debt (251)				
11/15/2004, ADVANCE REFUNDING BOND, \$4,210,000	4,025	429	56,353	7
Total			56,353	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,857,102	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>3,857,102</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)	
2001 ADVANCE REFUNDING 1995 BOND	09/01/2001	12/01/2014	4.19%	965,000	1
2002 REVENUE BOND	05/01/2002	12/01/2021	4.72%	1,775,000	2
2003 REVENUE BOND	07/01/2003	12/01/2022	3.46%	4,680,000	3
2004 ADVANCE REFUNDING REVENUE BOND	11/15/2004	12/01/2017	3.44%	2,960,000	4
SAFE DRINKING LOAN	04/29/2005	05/01/2024	2.37%	13,855,332	5
2006 SAFE DRINKING LOAN	01/25/2006	05/01/2025	2.37%	8,010,483	6
2007 REVENUE BOND	06/01/2007	12/01/2026	3.99%	2,065,000	7
Total Bonds (Account 221):				34,310,815	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	02/01/1997	01/01/2007	3.92%	0	2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	919,494	1
Accruals:		
Charged water department expense	1,034,136	2
Charged electric department expense		3
Charged sewer department expense	15,719	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,049,855	
Taxes paid during year:		
County, state and local taxes	919,494	6
Social Security taxes	74,082	7
PSC Remainder Assessment	5,243	8
Other (explain):		
NONE		9
Total payments and other debits	998,819	
Balance end of year	970,530	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 ADVANCED REFUNDING REVENUE BOND	10,374	123,546	124,481	9,439	1
2000 REVENUE BOND	0			0	2
2001 ADVANCE REFUNDING BOND	4,032	47,819	48,385	3,466	3
2007 REVENUE BOND	7,358	88,021	88,294	7,085	4
2002 REVENUE BOND	7,337	87,671	88,043	6,965	5
2006 REVENUE BOND SAFE DRINKING WATER LOAN	32,910	192,158	193,493	31,575	6
2005 REVENUE BOND SAFE DRINKING WATER LOAN	57,619	333,687	336,692	54,614	7
2003 REVENUE BOND	14,012	167,637	168,145	13,504	8
Subtotal	133,642	1,040,539	1,047,533	126,648	
Advances from Municipality (223)					
NONE	0			0	9
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	133,642	1,040,539	1,047,533	126,648	

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):		
RESERVE ACCOUNTS	1,946,946	2
REDEMPTION ACCOUNTS	1,005,731	3
DEFERRED SPECIAL ASSESSMENTS	183,665	4
Total (Acct. 124):	3,136,342	
Sinking Funds (125):		
NONE		5
Total (Acct. 125):	0	
Depreciation Fund (126):		
REVENUE BOND DEPRECIATION FUND	250,000	6
Total (Acct. 126):	250,000	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	940	8
Total (Acct. 134):	940	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,483,217	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	1,483,217	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	2,938	15
Other (specify):		
NONE		16
Total (Acct. 143):	2,938	
Receivables from Municipality (145):		
DUE FROM CITY	3,087	17
Total (Acct. 145):	3,087	

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):		
OPERATING PREPAIDS	1,945	18
NONE		19
Total (Acct. 165):	1,945	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	396,205	26
DEFERRED SPECIAL ASSESSMENTS	183,665	27
Total (Acct. 253):	579,870	

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)	48,525,630	0	0	0	48,525,630	1
Materials and Supplies	94,090	0	0	0	94,090	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	6,149,518	0	0	0	6,149,518	4
Customer Advances for Construction					0	5
Regulatory Liability	410,320	0	0	0	410,320	6
NONE					0	7
Average Net Rate Base	42,059,882	0	0	0	42,059,882	
Net Operating Income	1,179,704	0	0	0	1,179,704	8
Net Operating Income as a percent of						
Average Net Rate Base	2.80%	N/A	N/A	N/A	2.80%	

**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	424,436	0	0	0	424,436	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	28,231	0	0	0	28,231	3
Other (specify):						
NONE					0	4
Balance End of Year	396,205	0	0	0	396,205	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Lot #1 on Belmont was sold.

FINANCIAL SECTION FOOTNOTES

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

An adjustment for the OPEB liability was made in 2008 after the PSC report was submitted.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	6,209,041	6,539,804	1
Total Sales of Water	6,209,041	6,539,804	
Other Operating Revenues			
Forfeited Discounts (470)	64,781	91,570	2
Rents from Water Property (472)	100,543	98,735	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	141,158	64,996	5
Total Other Operating Revenues	306,482	255,301	
Total Operating Revenues	6,515,523	6,795,105	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	13,082	9,252	6
Pumping Expenses (620-633)	268,364	275,979	7
Water Treatment Expenses (640-652)	1,292,511	1,571,831	8
Transmission and Distribution Expenses (660-678)	575,641	494,982	9
Customer Accounts Expenses (901-906)	122,166	98,522	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	691,678	742,417	12
Total Operation and Maintenance Expenses	2,963,442	3,192,983	
Other Operating Expenses			
Depreciation Expense (403)	1,353,960	1,382,251	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	1,018,417	977,632	15
Total Other Operating Expenses	2,372,377	2,359,883	
Total Operating Expenses	5,335,819	5,552,866	
NET OPERATING INCOME	1,179,704	1,242,239	

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)	39	507	2,930	1
Commercial (460.2)	1	106,294	4,581	2
Industrial (460.3)	0			3
Public Authority (460.4)	40			4
Total Unmetered Sales to General Customers (460)	80	106,801	7,511	
Metered Sales to General Customers (461)				
Residential (461.1)	9,561	448,933	2,544,306	5
Commercial (461.2)	740	201,390	924,524	6
Industrial (461.3)	95	363,459	1,549,305	7
Public Authority (461.4)	40	22,559	108,700	8
Total Metered Sales to General Customers (461)	10,436	1,036,341	5,126,835	
Private Fire Protection Service (462)	136		82,297	9
Public Fire Protection Service (463)	10,410		992,398	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	21,062	1,143,142	6,209,041	

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):		
Amount billed (usually per rate schedule F-1 or Fd-1)	992,398	2
NONE		3
Wholesale fire protection billed		4
Total Public Fire Protection Service (463)	992,398	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	64,781	6
Other (specify):		
Total Forfeited Discounts (470)	64,781	
Rents from Water Property (472):		
WATER TOWER SPACE FOR CELLULAR PHONE ANTENNA	49,433	7
TOWERLAND LEASE	49,124	8
YHDRANT1986 RENTAL AGREEMENT WITH BORDERING TOWNSHIPS	1,986	9
Total Rents from Water Property (472)	100,543	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER SERVICE FEES	20,222	11
CROSS CONNECTION & BACKFILL	4,730	12
RETURNED CHECK PROCESSING AND ADM FEES	575	13
HYDRAN METER CONNECT FEE	320	14
Return on net investment in meters charged to sewer department	48,548	15
Other (specify):		
PROCEEDS FROM SALE OF BELMONT	21,011	16
PROCEEDS FROM SALE OF GARAGE	30,000	17
SALE OF SCRAP	5,670	18
EXEMPT METER REV	5,462	19
SERVICE FEE/ON OFF VLAVE	4,620	20
Total Other Water Revenues (474)	141,158	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

\$48,548 was a return on meters charged to sewer and stormwater utilities

13. Hydrant labor and Sump pump inspections

15. Proceeds from Sale of land on Belmont. Land not included in Fix Assets, not usable to Utility.

16. proceeds from Garage sale that was wrote off in prior year.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	707	827	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	1,310	827	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)	11,065	7,598	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	13,082	9,252	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	10,995	10,953	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	141,701	153,537	16
Pumping Labor and Expenses (624)	81,243	74,138	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	21,929	25,338	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	10,994	10,201	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	1,502	1,812	24
Total Pumping Expenses	268,364	275,979	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	30,726	28,509	25
Chemicals (641)	541,536	460,281	* 26
Operation Labor and Expenses (642)	327,674	406,701	* 27
Miscellaneous Expenses (643)	86,121	108,128	* 28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	26,213	25,794	30
Maintenance of Structures and Improvements (651)	86,773	408,470	* 31
Maintenance of Water Treatment Equipment (652)	193,468	133,948	* 32
Total Water Treatment Expenses	1,292,511	1,571,831	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	34,476	21,538	* 33
Storage Facilities Expenses (661)	13,309	7,715	34
Transmission and Distribution Lines Expenses (662)	100,681	98,766	35
Meter Expenses (663)	45,533	39,362	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	51,987	56,690	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	23,717	18,607	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	681	1,069	42
Maintenance of Transmission and Distribution Mains (673)	199,803	172,079	* 43
Maintenance of Services (675)	81,800	58,792	* 44
Maintenance of Meters (676)	2,484	3,024	45
Maintenance of Hydrants (677)	18,973	17,461	46
Maintenance of Miscellaneous Plant (678)	2,197	(121)	47
Total Transmission and Distribution Expenses	575,641	494,982	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	40,798	23,136	* 48
Meter Reading Expenses (902)	11,068	19,806	49
Customer Records and Collection Expenses (903)	67,448	52,044	* 50
Uncollectible Accounts (904)	2,852	3,536	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	122,166	98,522	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	147,155	124,196	* 55
Office Supplies and Expenses (921)	3,472	10,827	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	16,350	28,827	58
Property Insurance (924)	17,434	17,154	59
Injuries and Damages (925)	47,553	27,962	* 60
Employee Pensions and Benefits (926)	382,108	460,968	* 61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	27,268	15,769	* 64
Rents (931)	7,650	7,420	65
Maintenance of General Plant (932)	42,688	49,294	66
Total Administrative and General Expenses	691,678	742,417	
 Total Operation and Maintenance Expenses	 2,963,442	 3,192,983	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

6

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

- 641- most chemical prices increased, led by PAC (34%) and H2SIF6 (23%) In addition we have to feed additional chemicals to control lead.
 - 642- 2008 included consultant study on lead issue, consultant study on UV operation and maintenance.
 - 643- 2008 energy consumption was higher due to weather conditions, greater pumping.
 - 651- Sludge lagoon was cleaned in 2007 ut not paid until 2008. There was no sludge lagoon clean out in 2009.
 - 652- Carbon dioxide condenser, heating unit, etc had to be replaced in 2009.
 - 660- Due to lead issue, department Director spent more time on supervision and engineering in 2009.
 - 673- main breaks increased by 25% in 2009.
 - 675- Service leaks increased by 19% in 2009.
 - 901- Due to lead issue and carbon dioxide issue more supervisor involuementwas required in 2009.
 - 903- Director spent less time on Public Works projects and more on billing issues in 2009.
 - 920- Director spent less time on Public Works administration and more on wter issues in 2009.
 - 923- Consultants were used less frequently in 2009.
 - 925- Maintenance person was off 3 months due to injury in 2009.
 - 926- In 2008 OPEB liability was posted to account and after the PSC report was submitted an adjustment was made.
-

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		970,530	919,494	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,719	15,031	2
Net property tax equivalent		954,811	904,463	
Social Security		58,363	66,454	3
PSC Remainder Assessment		5,243	6,715	4
Other (specify):				
CAPITALIZED TAXES		0	0	5
Total tax expense		1,018,417	977,632	

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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.177284				3
County tax rate	mills		5.802523				4
Local tax rate	mills		8.469978				5
School tax rate	mills		8.886188				6
Voc. school tax rate	mills		1.792012				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.127985				10
Less: state credit	mills		1.364977				11
Net tax rate	mills		23.763008				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.469978				14
Combined School Tax Rate	mills		10.678200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.148178				17
Total Tax Rate	mills		25.127985				18
Ratio of Local and School Tax to Total	dec.		0.762026				19
Total tax net of state credit	mills		23.763008				20
Net Local and School Tax Rate	mills		18.108030				21
Utility Plant, Jan. 1	\$	57,011,718	57,011,718				22
Materials & Supplies	\$	77,671	77,671				23
Subtotal	\$	57,089,389	57,089,389				24
Less: Plant Outside Limits	\$	1,114,473	1,114,473				25
Taxable Assets	\$	55,974,916	55,974,916				26
Assessment Ratio	dec.		0.957512				27
Assessed Value	\$	53,596,654	53,596,654				28
Net Local & School Rate	mills		18.108030				29
Tax Equiv. Computed for Current Year	\$	970,530	970,530				30
Tax Equivalent per 1994 PSC Report	\$	314,207					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	970,530					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	23,941				23,941	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	130,978				130,978	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	154,919	0	0	0	154,919	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	1,960,368				1,960,368	12
Other Power Production Equipment (323)	283,192				283,192	13
Electric Pumping Equipment (325)	1,121,326				1,121,326	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	4,569				4,569	16
Total Pumping Plant	3,369,455	0	0	0	3,369,455	
WATER TREATMENT PLANT						
Land and Land Rights (330)	98,239				98,239	17
Structures and Improvements (331)	15,692,639				15,692,639	18
Sand or Other Media Filtration Equipment (332)	8,165,439	14,790			8,180,229	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	23,956,317	14,790	0	0	23,971,107	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,451,464				2,451,464	24
Transmission and Distribution Mains (343)	11,888,613	162,382	38,936	(56,656)	11,955,403	* 25
Services (345)	1,793,564	87,200	4,118		1,876,646	26
Meters (346)	1,787,979	200,665	174,131		1,814,513	* 27
Hydrants (348)	915,535	42,757	8,721		949,571	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	18,837,155	493,004	225,906	(56,656)	19,047,597	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	89,519	3,848			93,367	31
Office Furniture and Equipment (391)	37,193				37,193	32
Computer Equipment (391.1)	115,905				115,905	33
Transportation Equipment (392)	201,386				201,386	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	78,059				78,059	36
Laboratory Equipment (395)	113,408				113,408	37
Power Operated Equipment (396)	68,836				68,836	38
Communication Equipment (397)	91,551				91,551	39
SCADA Equipment (397.1)	1,199,993				1,199,993	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	1,995,850	3,848	0	0	1,999,698	
Total utility plant in service directly assignable	48,313,696	511,642	225,906	(56,656)	48,542,776	
Common Utility Plant Allocated to Water Department (300)	0	194,789			194,789	* 42
Total utility plant in service	48,313,696	706,431	225,906	(56,656)	48,737,565	

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

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

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

300 - Construction completed, but not fully paid and allocated.

If Additions, Account 300 (or 300.1), is nonzero, please explain.

300- Construction completed, but not fully paid and allocated.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

300 - Construction completed but not fully paid or allocated.

If Adjustments for any account are nonzero, please explain.

343- Adjustment amount was transfered to plant financed by contributions.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

343- Replacement of mains on Van, Mayer, Whitlow and Caroline

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

346- Only transponders were retired.

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

346- only transponders were retired

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	12,680				12,680	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	12,680	0	0	0	12,680	
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)	6,745,450		21,902	56,656	6,780,204	25 *
Services (345)	1,308,308	4,909	2,982		1,310,235	26
Meters (346)	25,169				25,169	27
Hydrants (348)	600,115		5,814		594,301	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	8,679,042	4,909	30,698	56,656	8,709,909	
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)	6,300				6,300	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	6,300	0	0	0	6,300	
Total utility plant in service directly assignable	8,698,022	4,909	30,698	56,656	8,728,889	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,698,022	4,909	30,698	56,656	8,728,889	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

434 -Adjusted amount transfered from plant financed by Utility or Municipality.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	119,465	1.70%	2,227	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	119,465		2,227	
PUMPING PLANT				
Structures and Improvements (321)	102,257	2.30%	45,088	7
Other Power Production Equipment (323)	24,360	4.40%	12,460	8
Electric Pumping Equipment (325)	306,099	4.40%	49,338	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	386	4.30%	196	11
Total Pumping Plant	433,102		107,082	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,548,354	3.50%	549,242	12
Sand or Other Media Filtration Equipment (332)	1,250,919	3.20%	241,112	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	2,799,273		790,354	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	159,366	2.20%	54,600	17
Transmission and Distribution Mains (343)	753,621	1.30%	154,124	* 18
Services (345)	203,683	2.00%	36,702	* 19
Meters (346)	87,687	5.50%	99,069	* 20
Hydrants (348)	(30,073)	2.20%	20,324	* 21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,174,284		364,819	
GENERAL PLANT				
Structures and Improvements (390)	77,300	2.90%	2,652	23
Office Furniture and Equipment (391)	8,000	5.90%	2,195	24
Computer Equipment (391.1)	115,905	25.00%		25
Transportation Equipment (392)	122,795	10.60%	21,347	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	52,376	6.30%	4,918	28
Laboratory Equipment (395)	37,993	9.10%	10,320	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					121,692	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	121,692	
321					147,345	7
323					36,820	8
325					355,437	9
326					0	10
328					582	11
	0	0	0	0	540,184	
331					2,097,596	12
332					1,492,031	13
333					0	14
334					0	15
	0	0	0	0	3,589,627	
341					0	16
342					213,966	17
343	38,936	1,258		390,804	1,258,355 *	18
345	4,118	7,443		160,986	389,810 *	19
346	174,131			3,209	15,834 *	20
348	8,721	3,329		8,352	(13,447) *	21
349					0	22
	225,906	12,030	0	563,351	1,864,518	
390					79,952	23
391					10,195	24
391.1					115,905	25
392					144,142	26
393					0	27
394					57,294	28
395					48,313	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	49,184	10.00%	6,884	30
Communication Equipment (397)	64,065	10.00%	9,154 *	31
SCADA Equipment (397.1)	215,576	9.10%	109,199	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	743,194		166,669	
Total accum. prov. directly assignable	5,269,318		1,431,151	
 Common Utility Plant Allocated to Water Department	 0	 0.00%	 1,266	 34
Total accum. prov. for depreciation	5,269,318		1,432,417	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					56,068	30
397				2,568	75,787 *	31
397.1					324,775	32
398					0	33
	0	0	0	2,568	912,431	
	225,906	12,030	0	565,919	7,028,452	
					1,266	34
	225,906	12,030	0	565,919	7,029,718	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If End of Year Balance is less than zero, please explain.

348 -Hydrants were over-depreciated in the past.

If Adjustments for any account are nonzero, please explain.

343, 345, 346, & 348, 397 adjustments were transfers from plant financed by contributions and \$10. rounding adjustment.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,419	3.50%	406	12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	1,419		406	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	614,307	13.00%	88,374	* 18
Services (345)	250,813	2.00%	26,185	* 19
Meters (346)	10,198	5.50%	1,385	* 20
Hydrants (348)	15,627	2.20%	13,331	* 21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	890,945		129,275	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					1,825	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	1,825	
341					0	16
342					0	17
343	21,902			(390,804)	289,975	* 18
345	2,982			(160,991)	113,025	* 19
346				(3,212)	8,371	* 20
348	5,814			(8,354)	14,790	* 21
349					0	22
	30,698	0	0	(563,361)	426,161	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	6,439	10.00%	630	* 31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	6,439		630	
Total accum. prov. directly assignable	898,803		130,311	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	898,803		130,311	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397				(2,568)	4,501	* 31
397.1					0	32
398					0	33
	0	0	0	(2,568)	4,501	
	<u>30,698</u>	<u>0</u>	<u>0</u>	<u>(565,929)</u>	<u>432,487</u>	
					0	34
	<u>30,698</u>	<u>0</u>	<u>0</u>	<u>(565,929)</u>	<u>432,487</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

345, 343, 346, 348,397 Adjustment were transfered to Utility plant fenanced.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

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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	0	105,730	0	105,730	1
February	0	98,570	0	98,570	2
March	0	103,360	0	103,360	3
April	0	104,230	0	104,230	4
May	0	112,460	0	112,460	5
June	0	115,960	0	115,960	6
July	0	138,880	0	138,880	7
August	0	124,960	0	124,960	8
September	0	118,160	0	118,160	9
October	0	102,430	0	102,430	10
November	0	91,390	0	91,390	11
December	0	96,580	0	96,580	12
Total annual pumpage	0	1,312,710	0	1,312,710	

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):	1,312,710	1
Less: Gallons (000's) used in the treatment process:	68,739	2
Subtotal: Gallons (000's) entering distribution system:	1,243,971	3
Less: Gallons (000's) sold:	1,143,142	4
Gallons (000's) entering distribution system but not sold:	100,829	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	20,000	7
Gallons (000's) used for fire protection:	5,000	8
Gallons (000's) used to prevent freezing of distribution system:	500	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	25,500	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	58,506	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:	16,823	17
Subtotal of Estimated Losses:	75,329	18
Percentage of water entering distribution system sold:	92%	19
Percentage of unaccounted for water:	1%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	5,420	22
Date of maximum: 07/14/2009		23
Cause of maximum: Hot dry weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,270	25
Date of minimum: 11/27/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	2,801,899	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:	44	32
Number of service breaks repaired this year:	32	33
Population served (estimate the number of individuals served):		34
Inside municipality?	25,000	35
Outside municipality?	4	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
NONE					No

1

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)	
FOX RIVER	#2	70	7	16	1
LAKE WINNEBAGO	#1	1,600	16	36	2

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	HIGH LIFT NO THREE	HIGH LIFT NO. FIVE	HIGH LIFT NO. FOUR	1
Location	NEW HIGH LIFT ROOM	NEW HIGH LIFT ROOM	NEW HIGH LIFT ROOM	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1996	1998	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,460	2,800	2,220	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1996	1998	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT NO. ONE	HIGH LIFT NO. TWO	INTERMEDIATE NO. ONE	15
Location	NEW HIGH LIFT ROOM	NEW HIGHT LIFT ROOM	INTERMEDIATE LIFT ROOM	16
Purpose	B	B	P	17
Destination	D	D	T	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	1996	1998	2007	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	2,780	2,250	4,200	22
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	24
Year Installed	1996	1998	2007	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	150	125	60	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	INTERMEDIATE NO. THREE	INTERMEDIATE NO. TWO	LOW LIFT NO. ONE	1
Location	INTERMEDIATE LIFT ROOM	INTERMEDIATE LIFT ROOM	LOW LIFT ROOM	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2007	2007	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	4,200	4,300	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	2007	2007	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT NO. SIX	LOW LIFT NO. THREE	LOW LIFT NO. TWO	15
Location	SO. OF LOW LIFT ROOM	LOW LIFT ROOM	LOW LIFT ROOM	16
Purpose	S	P	P	17
Destination	T	T	T	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	1972	1996	1996	20
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	4,200	2,290	2,780	22
Pump Motor or Standby Engine Mfr	RELIANCE/WAUKESHA	U.S.	U.S.	24
Year Installed	1972	1996	1996	25
Type	OTHER	ELECTRIC	ELECTRIC	26
Horsepower	50	30	40	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	CECIL STREET	INDUSTRIAL PARK	NEW PLANT RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	2004	1997	2006	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	138	137	0	6
Total capacity in gallons (actual)	1,500,000	500,000	3,000,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			11
Filters, type (gravity, pressure, other, none)	GRAVITY			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	12.0000			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	Y			15
Footnotes				16

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)				
L	D	1.000	0				0	1	
M	D	1.000	831				831	2	
L	D	1.250	0				0	3	
M	D	1.250	1				1	4	
L	D	1.500	269				269	5	
M	D	1.500	1,109				1,109	6	
L	D	2.000	0				0	7	
M	D	2.000	1,790				1,790	8	
M	D	3.000	210				210	9	
M	D	4.000	8,856		380		8,476	10	
P	D	4.000	175				175	11	
M	D	6.000	265,549		2,660		262,889	12	
P	D	6.000	126				126	13	
M	D	8.000	54,753				54,753	14	
P	D	8.000	88,592		283		88,309	15	
M	D	10.000	107,864				107,864	16	
P	D	10.000	20,512				20,512	17	
M	D	12.000	39,817		18		39,799	18	
M	T	12.000	1,857				1,857	19	
P	D	12.000	46,324			(3,000)	43,324	* 20	
M	D	14.000	12,843		1,319		11,524	21	
M	T	14.000	737				737	22	
M	D	16.000	79,964				79,964	23	
M	T	16.000	8,540		15		8,525	24	
P	T	16.000	418				418	25	
M	T	20.000	869				869	26	
M	T	24.000	377				377	27	
Total Within Municipality			742,383	0	4,675	(3,000)	734,708		
M	D	6.000	0				0	28	
M	D	8.000	241				241	29	
P	D	8.000	0				0	30	
P	D	10.000	0				0	31	
M	D	12.000	1,266				1,266	32	
M	D	14.000	989				989	33	
M	D	16.000	8,099				8,099	34	
P	T	16.000	1,012				1,012	35	
Total Outside of Municipality			11,607	0	0	0	11,607		
Total Utility			753,990	0	4,675	(3,000)	746,315		

WATER MAINS

Water Mains (Page W-19)

Explain all reported Adjustments.

Watermains inventory was adjusted to agree to city's inventory.

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)	
A	0.750	1,663		68		1,595		1
M	1.000	6,021	31	7		6,045		2
L	1.000	1,384				1,384		3
L	1.250	12				12		4
M	1.250	52	1	1		52		5
M	1.500	152				152		6
P	1.500	1				1		7
L	1.500	3		3		0	*	8
L	2.000	4		1		3		9
M	2.000	188				188		10
M	3.000	1				1		11
M	4.000	58				58		12
P	4.000	2				2		13
M	6.000	60	1	1		60		14
P	6.000	1				1		15
M	8.000	60	3			63		16
P	8.000	3				3		17
M	10.000	20				20		18
M	12.000	3				3		19
Total Utility		9,688	36	81	0	9,643	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 city has no more 1.5" lead water services operating in the city.

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	9,833	50			9,883	1,435	1
1.000	658	10			668	127	2
1.500	147	5			152	68	3
2.000	134	5			139	36	4
3.000	15	4			19	12	5
4.000	39	3			42	35	6
6.000	5				5	5	7
8.000	1				1	0	8
Total:	10,832	77	0	0	10,909	1,718	

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	9,206	438	48	5	0	186	9,883	1
1.000	425	160	33	2	0	48	668	2
1.500	9	90	19	8	0	26	152	3
2.000	3	78	23	24	0	11	139	4
3.000	0	8	5	0	0	6	19	5
4.000	0	11	16	5	0	10	42	6
6.000	0	0	4	0	0	1	5	7
8.000	0	0	0	0	0	1	1	8
Total:	9,643	785	148	44	0	289	10,909	

METERS

Meters (Page W-21)

If 2-inch or greater meters are reported as residential, please explain.

Meter size residential: large homes with large yards requiring heavy flow for water.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	24				24	1
Within Municipality	1,123	7	11		1,119	2
Total Fire Hydrants	1,147	7	11	0	1,143	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,143
Number of distribution system valves end of year:	2,840
Number of distribution valves operated during year:	1,152

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

\$48,548 was a return on meters charged to sewer and stormwater utilities

- 13. Hydrant labor and Sump pump inspections
 - 15. Proceeds from Sale of land on Belmont. Land not included in Fix Assets, not usable to Utility.
 - 16. proceeds from Garage sale that was wrote off in prior year.
-

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

6

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

- 641- most chemical prices increased, led by PAC (34%) and H2SIF6 (23%) In addition we have to feed additional chemicals to control lead.
 - 642- 2008 included consultant study on lead issue, consultant study on UV operation and maintenance.
 - 643- 2008 energy consumption was higher due to weather conditions, greater pumping.
 - 651- Sludge lagoon was cleaned in 2007 ut not paid until 2008. There was no sludge lagoon clean out in 2009.
 - 652- Carbon dioxide condenser, heating unit, etc had to be replaced in 2009.
 - 660- Due to lead issue, department Director spent more time on supervision and engineering in 2009.
 - 673- main breaks increased by 25% in 2009.
 - 675- Service leaks increased by 19% in 2009.
 - 901- Due to lead issue and carbon dioxide issue more supervisor involuementwas required in 2009.
 - 903- Director spent less time on Public Works projects and more on billing issues in 2009.
 - 920- Director spent less time on Public Works administration and more on wter issues in 2009.
 - 923- Consultants were used less frequently in 2009.
 - 925- Maintenance person was off 3 months due to injury in 2009.
 - 926- In 2008 OPEB liability was posted to account and after the PSC report was submitted an adjustment was made.
-

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

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

300 - Construction completed, but not fully paid and allocated.

If Additions, Account 300 (or 300.1), is nonzero, please explain.

300- Construction completed, but not fully paid and allocated.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

300 - Construction completed but not fully paid or allocated.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

343- Adjustment amount was transfered to plant financed by contributions.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

343- Replacement of mains on Van, Mayer, Whitlow and Caroline

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

346- Only transponders were retired.

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

346- only transponders were retired

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

434 -Adjusted amount transfered from plant financed by Utility or Municipality.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If End of Year Balance is less than zero, please explain.

348 -Hydrants were over-depreciated in the past.

If Adjustments for any account are nonzero, please explain.

343, 345, 346, & 348, 397 adjustments were transfers from plant financed by contributions and \$10. rounding adjustment.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

345, 343, 346, 348,397 Adjustment were transfered to Utility plant fenanced.

Water Mains (Page W-19)

Explain all reported Adjustments.

Watermains inventory was adjusted to agree to city's inventory.

Water Services (Page W-20)

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

The city has no more 1.5" lead water services operating in the city.

Meters (Page W-21)

If 2-inch or greater meters are reported as residential, please explain.

Meter size residential: large homes with large yards requiring heavy flow for water.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-21)

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

Yes
