



3013 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

Principal Office: 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

Utility Address: 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

When was utility organized? 4/1/1920

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RICHARD J. RUBENZER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

Telephone: (715) 726 - 2739

Fax Number: (715) 726 - 2750

Email Address: cfreagon@chippewafalls-wi.gov

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

Name: DANIEL L. THOLE, CPA

Title: INDEPENDENT AUDITOR

Office Address: LARSONALLEN LLP

821B BEAR PAW AVENUE
RICE LAKE, WI 54868

Telephone: (715) 234 - 6156 EXT 21205

Fax Number: (715) 234 - 5064

Email Address: dthole@larsonallen.com

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

Name: SUSAN ZUKOWSKI

Title: CHAIRPERSON

Office Address:

30 W. CENTRAL STREET, ROOM 209
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2741

Fax Number: (715) 726 - 2750

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: DANIEL L. THOLE, CPA

Title: INDEPENDENT AUDITOR

Office Address: LARSONALLEN, LLP

821B BEAR PAW AVENUE
RICE LAKE, WI 54868

Telephone: (715) 234 - 6156 EXT 21205

Fax Number: (715) 234 - 5064

Email Address: dthole@larsonallen.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 11/12/2009

Period covered by most recent audit: 1/1/08 - 12/31/08

Names and titles of utility management including manager or superintendent:

Name: RICHARD J. RUBENZER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2739

Fax Number: (715) 726 - 2750

Email Address: cfreagon@chippewafalls-wi.gov

Name of utility commission/committee: REVENUES, DISBURSEMENTS, WATER AND WASTEWATER

Names of members of utility commission/committee:

MIKE DAHLBY
SUSAN ZUKOWSKI, CHAIRMAN

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:

None.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,012,469	2,177,962	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,022,902	1,119,986	2
Depreciation Expense (403)	305,496	305,844	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	307,589	274,419	5
Total Operating Expenses	1,635,987	1,700,249	
Net Operating Income	376,482	477,713	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	376,482	477,713	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	45,023	85,205	10
Miscellaneous Nonoperating Income (421)	46,610	19,867	11
Total Other Income	91,633	105,072	
Total Income	468,115	582,785	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(48,118)	(48,118)	12
Other Income Deductions (426)	89,596	89,396	13
Total Miscellaneous Income Deductions	41,478	41,278	
Income Before Interest Charges	426,637	541,507	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	42,714	45,847	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	404	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	43,118	45,847	
Net Income	383,519	495,660	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,932,313	13,438,084	20
Balance Transferred from Income (433)	383,519	495,660	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,431	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)	14,315,832	13,932,313	

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	2,012,469	0	2,012,469	1
Total (Acct. 400):	2,012,469	0	2,012,469	
Operation and Maintenance Expense (401-402):				
Derived	1,022,902	0	1,022,902	2
Total (Acct. 401-402):	1,022,902	0	1,022,902	
Depreciation Expense (403):				
Derived	305,496	0	305,496	3
Total (Acct. 403):	305,496	0	305,496	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	307,589	0	307,589	5
Total (Acct. 408):	307,589	0	307,589	
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:	376,482	0	376,482	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON TEMPORARY INVESTMENTS	45,023		45,023	11
Total (Acct. 419):	45,023	0	45,023	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		46,610	46,610	12
NONE			0	13
Total (Acct. 421):	0	46,610	46,610	
TOTAL OTHER INCOME:	45,023	46,610	91,633	

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	(48,118)	0	(48,118)	14
NONE			0	15
Total (Acct. 425):	(48,118)	0	(48,118)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	89,596	89,596	16
NONE			0	17
Total (Acct. 426):	0	89,596	89,596	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(48,118)	89,596	41,478	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	42,714	0	42,714	18
Total (Acct. 427):	42,714	0	42,714	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	404	0	404	21
Total (Acct. 430):	404	0	404	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	43,118	0	43,118	
NET INCOME:	426,505	(42,986)	383,519	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	9,417,373	4,514,940	13,932,313	24
Total (Acct. 216):	9,417,373	4,514,940	13,932,313	
Balance Transferred from Income (433):				
Derived	426,505	(42,986)	383,519	25
Total (Acct. 433):	426,505	(42,986)	383,519	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	9,843,878	4,471,954	14,315,832	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs 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)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,012,469	0	0	0	2,012,469	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	118				118	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,012,351	0	0	0	2,012,351	

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	343,646	0	343,646	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	12,917	0	12,917	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	1,730	0	1,730	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	358,293	0	358,293	

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	8.5	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)	19,838,964	18,469,968	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,397,475	4,991,046	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	14,441,489	13,478,922	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,916	2,916	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	2,916	2,916	
Investment in Municipality (123)	0	0	7
Other Investments (124)	791,749	750,000	8
Sinking Funds (125)	108,524	106,485	9
Depreciation Fund (126)	1,981,177	2,336,876	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	2,884,366	3,196,277	
CURRENT AND ACCRUED ASSETS			
Cash (131)	340,399	361,536	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	451,360	458,646	17
Other Accounts Receivable (143)	8,559	3,469	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	323,491	213,341	20
Plant Materials and Operating Supplies (154)	69,357	71,213	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	27,699	27,699	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,220,865	1,135,904	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,184	0	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	39,442	34
Total Deferred Debits	2,184	39,442	
Total Assets and Other Debits	18,548,904	17,850,545	

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)	1,184,277	1,184,277	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	14,315,832	13,932,313	37
Total Proprietary Capital	15,500,109	15,116,590	
LONG-TERM DEBT			
Bonds (221)	1,402,662	1,509,183	38
Advances from Municipality (223)	135,000	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	1,537,662	1,509,183	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	391,415	28,840	42
Payables to Municipality (233)	35,541	103,592	43
Customer Deposits (235)			44
Taxes Accrued (236)	285,469	251,069	45
Interest Accrued (237)	7,347	7,470	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	719,772	390,971	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	791,361	833,801	51
Total Deferred Credits	791,361	833,801	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	18,548,904	17,850,545	

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	18,469,968	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)	12,990,537	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,646,715	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	1,201,712				8
Total Utility Plant	19,838,964	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)	3,955,690	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,441,785	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	5,397,475	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	14,441,489	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)	3,614,729				3,614,729	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	305,496				305,496	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	26,166				26,166	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	18,917				18,917	9
Salvage	4,692				4,692	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	355,271	0	0	0	355,271	16
Debits during year						17
Book cost of plant retired	14,310				14,310	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	14,310	0	0	0	14,310	25
Balance end of year (111.1)	3,955,690	0	0	0	3,955,690	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)	1,376,317				1,376,317	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	89,596				89,596	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	89,596	0	0	0	89,596	16
Debits during year						17
Book cost of plant retired	19,278				19,278	18
Cost of removal	4,850				4,850	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	24,128	0	0	0	24,128	25
Balance end of year (111.2)	1,441,785	0	0	0	1,441,785	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
TREE PLANTING COSTS	2,916			2,916	3
Total Nonutility Property (121)	2,916	0	0	2,916	
Less accum. prov. depr. & amort. (122)	0			0	4
Net Nonutility Property	2,916	0	0	2,916	

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)	69,357	71,213	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	69,357	71,213	

**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)				
12/17/09 ADVANCE FROM GENERAL FUND	1	428	2,184	1
Total			2,184	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,184,277	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,184,277</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)	
SYSTEM REVENUE BONDS (SDWLF)	02/14/2001	05/01/2020	2.96%	1,402,662	1
Total Bonds (Account 221):				<u>1,402,662</u>	

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)					
UTILITY PORTION OF GO BONDS	12/17/2009	12/01/2019	3.40%	135,000	1
Total for Account 223				135,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	251,069	1
Accruals:		
Charged water department expense	307,589	2
Charged electric department expense		3
Charged sewer department expense	8,920	4
Other (explain):		
NONE		5
Total Accruals and other credits	316,509	
Taxes paid during year:		
County, state and local taxes	251,069	6
Social Security taxes	29,360	7
PSC Remainder Assessment	1,680	8
Other (explain):		
NONE		9
Total payments and other debits	282,109	
Balance end of year	285,469	

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)					
SYSTEM REVENUE BONDS (SDWLF) 2/14/01	7,470	42,714	43,241	6,943	1
Subtotal	7,470	42,714	43,241	6,943	
Advances from Municipality (223)					
NONE	0	404		404	2
Subtotal	0	404	0	404	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	7,470	43,118	43,241	7,347	

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):		
LONG-TERM ADVANCE TO CITY	750,000	2
SPECIAL ASSESSMENTS RECEIVABLE	41,749	3
Total (Acct. 124):	791,749	
Sinking Funds (125):		
BOND REDEMPTION FUND	108,524	4
Total (Acct. 125):	108,524	
Depreciation Fund (126):		
DEPRECIATION FUND	1,981,177	5
Total (Acct. 126):	1,981,177	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	451,360	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	451,360	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	8,559	14
Other (specify):		
NONE		15
Total (Acct. 143):	8,559	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND - UTILITY SHARE OF LONG-TERM DEBT PRO	132,816	16
DUE FROM GENERAL FUND - 2009 TAX ROLL ITEMS	106,891	* 17
DUE FROM SEWER UTILITY - 2009 METER COSTS	83,784	* 18
Total (Acct. 145):	323,491	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)
Prepayments (165):		
NONE		19
Total (Acct. 165):		0
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):		
DUE TO GENERAL FUND - 2009 EXPENSES		35,541
Total (Acct. 233):		35,541
Other Deferred Credits (253):		
Regulatory Liability		673,652
EMPLOYEE VESTED SICK LEAVE LIABILITY		98,526
EMPLOYEE VESTED VACATION LIABILITY		19,183
Total (Acct. 253):		791,361

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	12,911,499	0	0	0	12,911,499	1
Materials and Supplies	70,285	0	0	0	70,285	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,785,209	0	0	0	3,785,209	4
Customer Advances for Construction					0	5
Regulatory Liability	697,711	0	0	0	697,711	6
NONE					0	7
Average Net Rate Base	8,498,864	0	0	0	8,498,864	
Net Operating Income	376,482	0	0	0	376,482	8
Net Operating Income as a percent of						
Average Net Rate Base	4.43%	N/A	N/A	N/A	4.43%	

**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	721,770	0	0	0	721,770	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	48,118	0	0	0	48,118	3
Other (specify):						
NONE					0	4
Balance End of Year	673,652	0	0	0	673,652	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

2. Leaseholder changes.

None.

3. Extensions of service.

None.

4. Estimated changes in revenues due to rate changes.

None.

5. Obligations incurred or assumed, excluding commercial paper.

None.

6. Formal proceedings with the Public Service Commission.

None.

7. Any additional matters.

None.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,908,328	2,089,012	1
Total Sales of Water	1,908,328	2,089,012	
Other Operating Revenues			
Forfeited Discounts (470)	24,142	23,092	2
Rents from Water Property (472)	54,096	39,806	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	25,903	26,052	5
Total Other Operating Revenues	104,141	88,950	
Total Operating Revenues	2,012,469	2,177,962	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	23,290	11,653	6
Pumping Expenses (620-633)	159,761	180,154	7
Water Treatment Expenses (640-652)	128,238	169,196	8
Transmission and Distribution Expenses (660-678)	401,079	454,894	9
Customer Accounts Expenses (901-906)	59,040	62,016	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	251,494	242,073	12
Total Operation and Maintenance Expenses	1,022,902	1,119,986	
Other Operating Expenses			
Depreciation Expense (403)	305,496	305,844	13
Amortization Expense (404-407)		0	14
Taxes (408)	307,589	274,419	15
Total Other Operating Expenses	613,085	580,263	
Total Operating Expenses	1,635,987	1,700,249	
NET OPERATING INCOME	376,482	477,713	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	4,570	216,521	685,322	5
Commercial (461.2)	764	134,987	282,801	6
Industrial (461.3)	134	379,405	382,767	7
Public Authority (461.4)	65	68,394	102,648	8
Total Metered Sales to General Customers (461)	5,533	799,307	1,453,538	
Private Fire Protection Service (462)	83		44,756	9
Public Fire Protection Service (463)	1		410,034	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	5,617	799,307	1,908,328	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	410,034	3
NONE		4
Total Public Fire Protection Service (463)	410,034	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	24,142	6
Other (specify):		
Total Forfeited Discounts (470)	24,142	
Rents from Water Property (472):		
TOWER RENTAL FOR COMMUNICATION ANTENAS	54,096	7
Total Rents from Water Property (472)	54,096	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	3,133	9
Return on net investment in meters charged to sewer department	22,770	10
Other (specify):		
Total Other Water Revenues (474)	25,903	

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.

Done.

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)	0		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)	0		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)	0		9
Maintenance of Wells and Springs (614)	78		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	23,290	11,575	* 12
Total Source of Supply Expenses	23,290	11,653	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	117,677	130,365	* 16
Pumping Labor and Expenses (624)	42,041	35,076	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	43	14,713	* 22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	0		24
Total Pumping Expenses	159,761	180,154	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	92,870	114,483	* 26
Operation Labor and Expenses (642)	27,422	42,775	* 27
Miscellaneous Expenses (643)	0	0	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	0	0	31
Maintenance of Water Treatment Equipment (652)	7,946	11,938	32
Total Water Treatment Expenses	128,238	169,196	

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)	39,216	39,065	33
Storage Facilities Expenses (661)	3,831	3,561	34
Transmission and Distribution Lines Expenses (662)	120,002	119,960	35
Meter Expenses (663)	0	0	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	30,048	35,335	38
Rents (666)	12,000	12,000	39
Maintenance Supervision and Engineering (670)	39,216	39,249	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	49,721	106,802	* 42
Maintenance of Transmission and Distribution Mains (673)	52,545	49,496	43
Maintenance of Services (675)	28,103	12,622	* 44
Maintenance of Meters (676)	14,398	13,260	45
Maintenance of Hydrants (677)	11,951	23,413	* 46
Maintenance of Miscellaneous Plant (678)	48	131	47
Total Transmission and Distribution Expenses	401,079	454,894	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	6,411	5,898	49
Customer Records and Collection Expenses (903)	52,511	54,290	50
Uncollectible Accounts (904)	118	1,828	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	59,040	62,016	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	48,256	33,202	* 55
Office Supplies and Expenses (921)	7,993	6,491	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	11,690	9,627	58
Property Insurance (924)	3,839	5,277	59
Injuries and Damages (925)	31,635	32,207	60
Employee Pensions and Benefits (926)	145,009	153,747	61
Regulatory Commission Expenses (928)	0	0	62
Duplicate Charges--Credit (929)	0	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)	1,472	1,522	64
Rents (931)	1,600	0	65
Maintenance of General Plant (932)	0	0	66
Total Administrative and General Expenses	251,494	242,073	
 Total Operation and Maintenance Expenses	1,022,902	1,119,986	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

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.

- A/C #617 - Maintenance of Miscellaneous Water Source Plant - 2009 expenses includes \$9,975.83 for reroofing of wellhouse.
 - A/C #623 - Power Purchased for Pumping - Fourteen percent less water pumped in 2009 compared to 2008 with 15 percent less water sold.
 - A/C #631 - Maintenance of Structures and Improvements - 2008 expenses included \$13,086 for SCADA booster repair.
 - A/C #641 - Chemicals - less water pumped and sold in 2009 so fewer water treatment chemicals used.
 - A/C #642 - Operation Labor and Expense - Less water pumped and sold in 2009 so less labor needed to operate water treatment facilities.
 - A/C #672 - Maintenance of Distribution Reservoirs and Standpipes - Amortization of water tower rehabilitation expired during 2009 so less prior year costs being amortized.
 - A/C #675 - Maintenance of Services - More service maintenance required during 2009.
 - A/C #677 - Maintenance of Hydrants - Less hydrant maintenance required during 2009.
 - A/C #920 - Administrative and General Salaries - Water utility responsible for an increased portion of engineering department's salaries in 2009.
-

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		285,469	251,069	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,920	7,884	2
Net property tax equivalent		276,549	243,185	
Social Security		29,360	29,102	3
PSC Remainder Assessment		1,680	2,132	4
Other (specify): NONE			0	5
Total tax expense		307,589	274,419	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175810				3
County tax rate	mills		3.320630				4
Local tax rate	mills		8.656370				5
School tax rate	mills		8.742760				6
Voc. school tax rate	mills		1.722110				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.617680				10
Less: state credit	mills		1.413590				11
Net tax rate	mills		21.204090				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.656370				14
Combined School Tax Rate	mills		10.464870				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.121240				17
Total Tax Rate	mills		22.617680				18
Ratio of Local and School Tax to Total	dec.		0.845411				19
Total tax net of state credit	mills		21.204090				20
Net Local and School Tax Rate	mills		17.926175				21
Utility Plant, Jan. 1	\$	18,469,968	18,469,968				22
Materials & Supplies	\$	71,213	71,213				23
Subtotal	\$	18,541,181	18,541,181				24
Less: Plant Outside Limits	\$	26,683	26,683				25
Taxable Assets	\$	18,514,498	18,514,498				26
Assessment Ratio	dec.		0.959078				27
Assessed Value	\$	17,756,848	17,756,848				28
Net Local & School Rate	mills		17.926175				29
Tax Equiv. Computed for Current Year	\$	318,312	318,312				30
Tax Equivalent per 1994 PSC Report	\$	196,054					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	285,469					32 33
Tax equiv. for current year (see note 6)	\$	285,469					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)	122,279				122,279	4
Structures and Improvements (311)	117,324				117,324	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	390,862				390,862	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	23,490				23,490	10
Total Source of Supply Plant	653,955	0	0	0	653,955	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	930,793				930,793	12
Other Power Production Equipment (323)	224,439				224,439	13
Electric Pumping Equipment (325)	742,224	27,489	7,950		761,763	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,897,456	27,489	7,950	0	1,916,995	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	852,393				852,393	18
Sand or Other Media Filtration Equipment (332)	907,156	7,582	2,081		912,657	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,759,549	7,582	2,081	0	1,765,050	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	13,291				13,291	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,031,423				1,031,423	24
Transmission and Distribution Mains (343)	3,389,671	26,757			3,416,428	25
Services (345)	1,235,251	60,967			1,296,218	26
Meters (346)	1,037,622	22,292	4,279		1,055,635	27
Hydrants (348)	1,016,501	22,223			1,038,724	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)	11,247				11,247	29
Total Transmission and Distribution Plant	7,735,006	132,239	4,279	0	7,862,966	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	12,316				12,316	32
Computer Equipment (391.1)	76,274	2,375			78,649	33
Transportation Equipment (392)	303,257				303,257	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	57,369	2,700			60,069	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	114,436				114,436	38
Communication Equipment (397)	6,219				6,219	39
SCADA Equipment (397.1)	216,625				216,625	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	786,496	5,075	0	0	791,571	
Total utility plant in service directly assignable	12,832,462	172,385	14,310	0	12,990,537	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	12,832,462	172,385	14,310	0	12,990,537	

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)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,117,966				1,117,966	24
Transmission and Distribution Mains (343)	3,211,455	40,311	5,353		3,246,413	25
Services (345)	1,055,337	6,299	10,836		1,050,800	26
Meters (346)	0				0	27
Hydrants (348)	234,625		3,089		231,536	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	5,619,383	46,610	19,278	0	5,646,715	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	5,619,383	46,610	19,278	0	5,646,715	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,619,383	46,610	19,278	0	5,646,715	

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)	25,528	2.70%	3,168	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	188,519	2.94%	11,491	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	15,291	4.55%	1,069	6
Total Source of Supply Plant	229,338		15,728	
PUMPING PLANT				
Structures and Improvements (321)	146,740	2.43%	22,618	7
Other Power Production Equipment (323)	105,066	4.42%	9,920	8
Electric Pumping Equipment (325)	267,205	4.42%	33,238	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	519,011		65,776	
WATER TREATMENT PLANT				
Structures and Improvements (331)	314,219	3.33%	28,385	12
Sand or Other Media Filtration Equipment (332)	220,535	4.00%	36,396	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	534,754		64,781	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	391,288	1.86%	19,184	17
Transmission and Distribution Mains (343)	582,410	0.93%	31,648	18
Services (345)	392,084	3.33%	42,149	19
Meters (346)	262,589	5.00%	52,331	20
Hydrants (348)	228,338	1.59%	16,339	21
Other Transmission and Distribution Plant (349)	4,991	5.00%	562	22
Total Transmission and Distribution Plant	1,861,700		162,213	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	8,205	5.88%	724	24
Computer Equipment (391.1)	65,100	25.00%	1,277	25
Transportation Equipment (392)	197,183	15.00%	18,917	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	54,880	5.88%	1,231	28
Laboratory Equipment (395)	0	0.00%		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					28,696	1
312					0	2
313					0	3
314					200,010	4
316					0	5
317					16,360	6
	0	0	0	0	245,066	
321					169,358	7
323					114,986	8
325	7,950				292,493	9
326					0	10
328					0	11
	7,950	0	0	0	576,837	
331					342,604	12
332	2,081				254,850	13
333					0	14
334					0	15
	2,081	0	0	0	597,454	
341					0	16
342					410,472	17
343					614,058	18
345					434,233	19
346	4,279		2,024		312,665	20
348					244,677	21
349					5,553	22
	4,279	0	2,024	0	2,021,658	
390					0	23
391					8,929	24
391.1					66,377	25
392			2,668		218,768	26
393					0	27
394					56,111	28
395					0	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)	102,918	15.00%		30
Communication Equipment (397)	5,979	9.09%	238	31
SCADA Equipment (397.1)	35,661	9.09%	19,691	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	469,926		42,078	
Total accum. prov. directly assignable	3,614,729		350,576	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	3,614,729		350,576	

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					102,918	30
397					6,217	31
397.1					55,352	32
398					0	33
	0	0	2,668	0	514,672	
	14,310	0	4,692	0	3,955,687	
					0	34
	14,310	0	4,692	0	3,955,687	

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)	0	0.00%		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	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	306,847	1.86%	20,794	17
Transmission and Distribution Mains (343)	553,864	0.09%	30,029	18
Services (345)	464,314	3.33%	35,067	19
Meters (346)	0	0.00%	0	20
Hydrants (348)	51,292	1.59%	3,706	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,376,317		89,596	
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					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					327,641	17
343	5,353	1,347			577,193	18
345	10,836	2,726			485,819	19
346					0	20
348	3,089	777			51,132	21
349					0	22
	19,278	4,850	0	0	1,441,785	
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)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,376,317		89,596	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,376,317		89,596	

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					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	19,278	4,850	0	0	1,441,785	
					0	34
	19,278	4,850	0	0	1,441,785	

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			64,083	64,083	1
February			62,860	62,860	2
March			69,293	69,293	3
April			64,006	64,006	4
May			79,413	79,413	5
June			84,773	84,773	6
July			99,327	99,327	7
August			80,029	80,029	8
September			84,511	84,511	9
October			62,432	62,432	10
November			57,480	57,480	11
December			59,455	59,455	12
Total annual pumpage	0	0	867,662	867,662	

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):	867,662	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	867,662	3
Less: Gallons (000's) sold:	799,307	4
Gallons (000's) entering distribution system but not sold:	68,355	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	9,503	7
Gallons (000's) used for fire protection:	28	8
Gallons (000's) used to prevent freezing of distribution system:	30	9
Gallons (000's) used for other system uses:	2,486	10
Subtotal Estimated Usage:	12,047	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	3,716	13
Gallons (000's) lost due to service leaks or breaks:	460	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:	52,132	17
Subtotal of Estimated Losses:	56,308	18
Percentage of water entering distribution system sold:	92%	19
Percentage of unaccounted for water:	6%	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.)	4,538	22
Date of maximum: 07/14/2009		23
Cause of maximum: Sprinkling and unidirectional flushing.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,094	25
Date of minimum: 11/26/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,280,688	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:	4	32
Number of service breaks repaired this year:	9	33
Population served (estimate the number of individuals served):		34
Inside municipality?	13,470	35
Outside municipality?	250	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)	
EAST WELL FIELD	1	40	24	72,490	Yes	1
EAST WELL FIELD	2	48	24	129,870	Yes	2
EAST WELL FIELD	3	54	24	134,440	Yes	3
EAST WELL FIELD	4	63	24	315,640	Yes	4
EAST WELL FIELD	5	90	24	944,460	Yes	5
EAST WELL FIELD	6	58	16	931,850	Yes	6
WEST WELL FIELD	1	53	36	308,950	Yes	7
WEST WELL FIELD	2	60	36	440,250	Yes	8
WEST WELL FIELD	3	60	20	419,360	Yes	9

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER # 1SE	BOOSTER # 2SE	BOOSTER # 3SE	1
Location	SUMMIT AVENUE	SUMMIT AVENUE	SUMMIT AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	SYNCROFLO	SYNCROFLO	SYNCROFLO	5
Year Installed	2007	2007	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	BALDOR	9
Year Installed	2007	2007	2007	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	15	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER # 4SE	BOOSTER #1E	BOOSTER #2E	15
Location	SUMMIT AVENUE	NITRATE PLANT	NITRATE PLANT	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	SYNCROFLO	AURORA	AURORA	19
Year Installed	2007	1998	1998	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	500	1,000	1,000	22
Pump Motor or Standby Engine Mfr	BALDOR	US ELECTRIC	US ELECTRIC	23
Year Installed	2007	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	75	75	26
Footnotes				27
				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	PUMP #1E	PUMP #1W	PUMP #2E	1
Location	EAST EDDY	WEST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1962	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	1,000	1,100	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	EMERSON	US ELECTRIC	9
Year Installed	1962	2005	1976	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	150	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #2W	PUMP #3E	PUMP #3W	15
Location	WEST EDDY	EAST EDDY	WEST EDDY	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	AMERICAN TURBINE	FOUR STAGE-GOULD'S 12CMC	19
Year Installed	2005	1998	2004	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	800	1,000	900	22
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	US ELECTRIC	23
Year Installed	2005	1998	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	100	26
Footnotes				27
				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	PUMP #4E	PUMP #5E	PUMP #6E	1
Location	EAST EDDY	EAST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	US MOTORS	LAYNE-BOWLER	FAIRBANKS-MORSE	5
Year Installed	2009	1997	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	790	1,250	1,000	8
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	US ELECTRIC	9 10
Year Installed	2009	1997	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 24
Year Installed				25
Type				26
Horsepower				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	EAST HILL	SOUTH EAST	SOUTH SIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1976	2007	1962	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	138	124	152	6
Total capacity in gallons (actual)	1,000,000	500,000	500,000	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)	WELLHOUSE			11
Filters, type (gravity, pressure, other, none)	OTHER			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.8800			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	N			15
Footnotes				16

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	WEST HILL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	151		6
Total capacity in gallons (actual)	750,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	9,413		379		9,034	1	
M	D	4.000	6,282	4	424		5,862	2	
M	D	6.000	208,107	62	284		207,885	3	
P	D	6.000	2,512	762			3,274	4	
M	D	8.000	74,188	111			74,299	5	
P	D	8.000	178	182			360	6	
M	D	10.000	4,455	38			4,493	7	
M	D	12.000	122,106				122,106	8	
M	D	16.000	49,315				49,315	9	
M	D	20.000	6,086				6,086	10	
Total Within Municipality			482,642	1,159	1,087	0	482,714		
M	D	6.000	70				70	11	
M	D	8.000	700				700	12	
M	D	12.000	760				760	13	
Total Outside of Municipality			1,530	0	0	0	1,530		
Total Utility			484,172	1,159	1,087	0	484,244		

WATER MAINS

Water Mains (Page W-19)

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

331 feet of new watermain assessed to the adjoining property owners. 828 feet of replacement main financed by water utility.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	332				332		1
M	0.750	973	4	21		956		2
P	1.000	43	40			83		3
M	1.000	2,954		23		2,931	209	4
M	1.250	5				5		5
M	1.500	134	3	1		136		6
M	2.000	265	1			266	45	7
P	2.000	2	4	1		5	1	8
M	4.000	17				17		9
P	6.000	5				5	4	10
M	6.000	61				61	13	11
M	8.000	102				102	44	12
M	10.000	3				3		13
M	12.000	7				7	2	14
Total Utility		4,903	52	46	0	4,909	318	

WATER SERVICES

Water Services (Page W-20)

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

Five new services charged to customer and 2 new services were finance by the water utility. 45
replacement services financed by utility.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,992		12		1,980	104	1
0.750	3,177	60	13		3,224	120	2
1.000	291	4	3	(38)	254	57	3
1.500	70		1	38	107	56	4
2.000	90				90	48	5
3.000	30				30	11	6
4.000	14	3			17	6	7
6.000	4				4	4	8
8.000	3				3	3	9
Total:	5,671	67	29	0	5,709	409	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,811	94	1	1	0	73	1,980	1
0.750	2,728	377	26	9	0	84	3,224	2
1.000	44	140	25	9	0	36	254	3
1.500	0	55	14	6	0	32	107	4
2.000	0	37	15	14	0	24	90	5
3.000	0	10	8	1	0	11	30	6
4.000	0	3	8	2	0	4	17	7
6.000	0	0	2	0	0	2	4	8
8.000	0	1	0	2	0	0	3	9
Total:	4,583	717	99	44	0	266	5,709	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Reclassification of meters between sizes.

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

The utility test or replaces meters on a 10 year rotating schedule.

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	4				4	1
Within Municipality	797	6	5		798	2
Total Fire Hydrants	801	6	5	0	802	
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:	417
Number of distribution system valves end of year:	1,219
Number of distribution valves operated during year:	756