



3015 (02-05-09)

ANNUAL REPORT

OF

Name: MARION MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 217 N MAIN STREET
P.O. BOX 127
MARION, WI 54950-0127

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 CYNTHIA NOACK of
(Person responsible for accounts)

Marion Municipal Water and Sewer Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/22/2010
(Date)

CITY CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MARION MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 217 N MAIN STREET

P.O. BOX 127

MARION, WI 54950-0127

When was utility organized? 1/1/1928**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS CYNTHIA NOACK**Title:** CLERK-TREASURER**Office Address:**

217 N. MAIN STREET

P.O. BOX 127

MARION, WI 54950-0127

Telephone: (715) 754 - 2124**Fax Number:** (715) 754 - 5420**Email Address:** COMARION@FRONTIERNET.NET

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

Name: MICHAEL S. LENSMIRE, CPA**Title:** PARTNER**Office Address:** CLIFTON GUNDERSON, LLP

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984**Fax Number:** (715) 344 - 8544**Email Address:** mike.lensmire@cliftoncpa.com

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

Name: PATRICIA MIELKE**Title:** CHAIRPERSON**Office Address:**

217 N. MAIN STREET

P.O. BOX 127

MARION, WI 54950

Telephone: (715) 754 - 2124**Fax Number:** (715) 754 - 5420**Email Address:** comarion@frontiernet.net

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

YES

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

Name: MICHAEL S. LENSMIRE, CPA**Title:** PARTNER**Office Address:** CLIFTON GUNDERSON, LLP

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984**Fax Number:** (715) 344 - 8544**Email Address:** mike.lensmire@cliftoncpa.com

IDENTIFICATION AND OWNERSHIP

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

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

Names and titles of utility management including manager or superintendent:

Name: MR JOHN BORK

Title: FACILITY MANAGER

Office Address:

217 N. MAIN STREET
P.O. BOX 127
MARION, WI 54950-0127

Telephone: (715) 754 - 2124

Fax Number: (715) 754 - 5420

Email Address: MARIONWWTP@HOTMAIL.COM

Name of utility commission/committee: UTILITY BOARD

Names of members of utility commission/committee:

- MR ROBERT EGGLESTON
- MS PATRICIA MIELKE, CHAIR
- MR HARLAN RADTKE
- MR ROBERT SPRENGER
- MR GERALD WILIE

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

Firm Name: MIDWEST CONTRACT OPERATIONS (MCO)

1445 MCMAHON DRIVE
P.O. BOX 1025
NEENAH, WI 54957-1025

Contact Person: MR JOHN BORK

Title: FACILITY MANAGER

Telephone: (715) 754 - 2616

Fax Number: (715) 754 - 5420

Email Address: MARIONWWTP@HOTMAIL.COM

Contract/Agreement beginning-ending dates: 10/1/2008 9/30/2013

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

MCO PROVIDES LABOR AND GENERAL SUPERVISION OF BOTH WATER AND SEWER WASTEWATER OPERATIONS.

IDENTIFICATION AND OWNERSHIP

Identification and Ownership - Contacts (Page iv)

General footnotes

Members of City Council
City of Marion
Marion, Wisconsin

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

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

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

CLIFTON GUNDERSON, LLP

Stevens Point, Wisconsin
March 22, 2010

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	261,883	261,533	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	112,398	132,288	2
Depreciation Expense (403)	59,609	55,984	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	682	628	5
Total Operating Expenses	172,689	188,900	
Net Operating Income	89,194	72,633	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	89,194	72,633	
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)	47,159	74,690	10
Miscellaneous Nonoperating Income (421)	57,452	74,951	11
Total Other Income	104,611	149,641	
Total Income	193,805	222,274	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,145)	(3,145)	12
Other Income Deductions (426)	(3,188)	5,933	13
Total Miscellaneous Income Deductions	(6,333)	2,788	
Income Before Interest Charges	200,138	219,486	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	271,658	277,415	14
Amortization of Debt Discount and Expense (428)	6,203	3,120	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	277,861	280,535	
Net Income	(77,723)	(61,049)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,256,562	8,163,166	20
Balance Transferred from Income (433)	(77,723)	(61,049)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	845,555	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)	7,178,839	7,256,562	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	261,883	0	261,883	1
Total (Acct. 400):	261,883	0	261,883	
Operation and Maintenance Expense (401-402):				
Derived	112,398	0	112,398	2
Total (Acct. 401-402):	112,398	0	112,398	
Depreciation Expense (403):				
Derived	59,609	0	59,609	3
Total (Acct. 403):	59,609	0	59,609	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	682	0	682	5
Total (Acct. 408):	682	0	682	
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:	89,194	0	89,194	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	47,159		47,159	11
Total (Acct. 419):	47,159	0	47,159	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NON-REGULATED SEWER INCOME	57,452		57,452	13
Total (Acct. 421):	57,452	0	57,452	
TOTAL OTHER INCOME:	104,611	0	104,611	

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 Miscellaneous Nonoperating Income, Account 421.

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	(3,145)	0	(3,145)	14
Total (Acct. 425):	(3,145)	0	(3,145)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	4,389	4,389	15
TRANSFERS IN	(7,577)		(7,577)	16
Total (Acct. 426):	(7,577)	4,389	(3,188)	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,722)	4,389	(6,333)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	271,658	0	271,658	17
Total (Acct. 427):	271,658	0	271,658	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION EXPENSE	4,131	0	4,131	18
AMORTIZATION OF DEFERRED LOSS ON REFUNDING	2,072		2,072	19
Total (Acct. 428):	6,203	0	6,203	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	277,861	0	277,861	
NET INCOME:	(73,334)	(4,389)	(77,723)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,033,115	1,223,447	7,256,562	24
Total (Acct. 216):	6,033,115	1,223,447	7,256,562	
Balance Transferred from Income (433):				
Derived	(73,334)	(4,389)	(77,723)	25
Total (Acct. 433):	(73,334)	(4,389)	(77,723)	
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 Miscellaneous Nonoperating Income, Account 421.

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):	5,959,781	1,219,058	7,178,839	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.

Account 435: Of the \$845,555 balance, \$318,252 was for an adjustment made for a 2007 audit journal entry made after submitting the PSC report. The other \$527,303 is for an adjustment made in current year to reclass contributed water and sewer assets paid by the TIF fund in 2005.

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	261,883	0	0	0	261,883	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	261,883	0	0	0	261,883	

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	0.3	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.3	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,324,739	3,292,317	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	708,809	650,740	2
Net Utility Plant	2,615,930	2,641,577	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,648,363	11,475,687	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,600,456	2,343,595	4
Net Nonutility Property	9,047,907	9,132,092	
Investment in Municipality (123)	1,039,804	1,039,804	5
Other Investments (124)	14,438	14,438	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	10,102,149	10,186,334	
CURRENT AND ACCRUED ASSETS			
Cash (131)	2,236,179	2,362,831	10
Special Deposits (134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	48,924	42,964	15
Other Accounts Receivable (143)	179,947	158,132	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	12,336	12,336	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	2,477,386	2,576,263	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	109,316	34,317	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	109,316	34,317	
Total Assets and Other Debits	15,304,781	15,438,491	

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)	1,917,603	1,917,603	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	7,178,839	7,256,562	35
Total Proprietary Capital	9,096,442	9,174,165	
LONG-TERM DEBT			
Bonds (221)	6,089,055	5,969,945	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	6,089,055	5,969,945	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	30,902	51,297	40
Payables to Municipality (233)	0	118,656	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	43,817	76,847	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	532	403	46
Total Current and Accrued Liabilities	75,251	247,203	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	44,033	47,178	49
Total Deferred Credits	44,033	47,178	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	15,304,781	15,438,491	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,292,317	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,925,784	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	398,955	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
Construction Work in Progress (107)					7
Total Utility Plant	3,324,739	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)	609,060	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	99,749	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	708,809	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,615,930	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)	555,380				555,380	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,609				59,609	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,141				2,141	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	61,750	0	0	0	61,750	16
Debits during year						17
Book cost of plant retired	8,070				8,070	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	8,070	0	0	0	8,070	25
Balance end of year (111.1)	609,060	0	0	0	609,060	26
Footnotes						27

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

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

The depreciation expense on meters charged to sewer has been included in the other operating revenues (water) schedule, but has been omitted from the taxes schedule because the City has decided not to charge the property tax equivalent in 1997.

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)	95,360				95,360	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	4,389				4,389	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	4,389	0	0	0	4,389	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	99,749	0	0	0	99,749	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	11,475,687	173,926	1,250	11,648,363	1
NONE	0			0	2
Total Nonutility Property (121)	11,475,687	173,926	1,250	11,648,363	
Less accum. prov. depr. & amort. (122)	2,343,595	258,111	1,250	2,600,456	3
Net Nonutility Property	9,132,092	(84,185)	0	9,047,907	

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

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

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)	12,336	12,336	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	12,336	12,336	

**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)				
1998 REVENUE BANS	1,300	428	0	1
2009 REVENUE REFUNDING BONDS	2,831	428	109,316	2
Total			109,316	
Unamortized premium on debt (251)				
NONE				3
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	1,917,603	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,917,603</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)	
2009 W&S REVENUE REFUNDING BONDS	05/13/2009	05/01/2029	4.32%	6,089,055	1
Total Bonds (Account 221):				<u>6,089,055</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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	0	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	0	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	0	7
PSC Remainder Assessment	0	8
Other (explain):		
NONE	0	9
Total payments and other debits	0	
Balance end of year	0	

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)					
1998 W&S Revenue BANS Series B	14,781	36,691	51,472	0	1
2009 W&S REVENUE REFUNDING BONDS		166,504	122,687	43,817	2
2002 SEWER REVENUE BONDS	62,066	68,463	130,529	0	3
Subtotal	76,847	271,658	304,688	43,817	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	76,847	271,658	304,688	43,817	

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):		
ADVANCES FROM OTHER FUNDS	1,039,804	1
Total (Acct. 123):	1,039,804	
Other Investments (124):		
SPECIAL ASSESSMENT SEWER	10,251	2
SPECIAL ASSESSMENT WATER	4,187	3
Total (Acct. 124):	14,438	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
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	48,924	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	48,924	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	179,327	13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	620	15
Total (Acct. 143):	179,947	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)
Prepayments (165):		
	NONE	17
	Total (Acct. 165):	0
Extraordinary Property Losses (182):		
	NONE	18
	Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):		
	NONE	19
	Total (Acct. 183):	0
Clearing Accounts (184):		
	NONE	20
	Total (Acct. 184):	0
Temporary Facilities (185):		
	NONE	21
	Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):		
	NONE	22
	Total (Acct. 186):	0
Payables to Municipality (233):		
	NONE	23
	Total (Acct. 233):	0
Other Deferred Credits (253):		
	Regulatory Liability	44,033
	NONE	25
	Total (Acct. 253):	44,033

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 \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 - This account represents the outstanding sewer bills at year end.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,909,573	0	0	0	2,909,573	1
Materials and Supplies	12,336	0	0	0	12,336	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	582,220	0	0	0	582,220	4
Customer Advances for Construction					0	5
Regulatory Liability	45,605	0	0	0	45,605	6
NONE					0	7
Average Net Rate Base	2,294,084	0	0	0	2,294,084	
Net Operating Income	89,194	0	0	0	89,194	8
Net Operating Income as a percent of						
Average Net Rate Base	3.89%	N/A	N/A	N/A	3.89%	

**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	47,178	0	0	0	47,178	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,145	0	0	0	3,145	3
Other (specify):						
NONE					0	4
Balance End of Year	44,033	0	0	0	44,033	

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)	254,515	258,721	1
Total Sales of Water	254,515	258,721	
Other Operating Revenues			
Forfeited Discounts (470)	870	714	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	6,498	2,098	5
Total Other Operating Revenues	7,368	2,812	
Total Operating Revenues	261,883	261,533	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	48,360	56,415	6
General Operating Expenses (680-691)	64,038	75,873	7
Total Operation and Maintenance Expenses	112,398	132,288	
Other Operating Expenses			
Depreciation Expense (403)	59,609	55,984	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	682	628	10
Total Other Operating Expenses	60,291	56,612	
Total Operating Expenses	172,689	188,900	
NET OPERATING INCOME	89,194	72,633	

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)	503	17,852	58,077	5
Commercial (461.2)	70	5,305	16,203	6
Industrial (461.3)	14	46,748	64,896	7
Public Authority (461.4)	17	1,768	6,127	8
Total Metered Sales to General Customers (461)	604	71,673	145,303	
Private Fire Protection Service (462)	6		5,027	9
Public Fire Protection Service (463)	1		104,185	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	611	71,673	254,515	

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)	104,185	3
NONE		4
Total Public Fire Protection Service (463)	104,185	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	870	6
Other (specify):		
Total Forfeited Discounts (470)	870	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MCO REIMBURSEMENTS	1,385	9
MISCELLANEOUS WATER REVENUES	3,643	10
NONE		11
Return on net investment in meters charged to sewer department	1,470	12
Other (specify):		
Total Other Water Revenues (474)	6,498	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, 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.

Acct 474 -includes other miscellaneous reimbursements and other miscellaneous operating income.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	7,726	6,539	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	12,891	12,853	3
Chemicals (630)	732	810	4
Supplies and Expenses (640)		0	5
Repairs of Water Plant (650)	26,560	34,040	6
Transportation Expenses (660)	451	2,173	7
Total Plant Operation and Maintenance Expenses	48,360	56,415	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,275	7,000	8
Office Supplies and Expenses (681)	15,118	10,665	9
Outside Services Employed (682)	37,084	53,313	10
Insurance Expense (684)	2,148	3,748	11
Employees Pensions and Benefits (686)	413	1,145	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		2	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	64,038	75,873	
Total Operation and Maintenance Expenses	112,398	132,288	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 650 - The decrease in this account in the current year is due to the repairs that were necessary on the well pumps last year. These repairs were not necessary in the current year.

Account 680 - the increase this year is due to additional audit and accounting assistance fees.

Account 681 - the increase this year is due to more purchases of various small supplies (receivers, antennas, cables, maps).

Account 682 - The majority of this balance is for fees paid to Midwest Contract Operations (MCO) that the City contracts with for water and sewer operations. In 2009, the allocation of the fees was changed to 1/3 for Water and to 2/3 for Sewer (which was flip flopped in the prior year).

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		585	504	3
PSC Remainder Assessment		97	124	4
Other (specify): NONE			0	5
Total tax expense		682	628	

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			Shawano	Waupaca			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175140	0.178335			3
County tax rate	mills		4.845612	5.884393			4
Local tax rate	mills		10.695911	10.890939			5
School tax rate	mills		7.829833	7.972716			6
Voc. school tax rate	mills		1.772079	1.802642			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		25.318575	26.729025			10
Less: state credit	mills		0.227600	1.220000			11
Net tax rate	mills		25.090975	25.509025			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.695911	10.890939			14
Combined School Tax Rate	mills		9.601912	9.775358			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.297823	20.666297			17
Total Tax Rate	mills		25.318575	26.729025			18
Ratio of Local and School Tax to Total	dec.		0.801697	0.773178			19
Total tax net of state credit	mills		25.090975	25.509025			20
Net Local and School Tax Rate	mills		20.115357	19.723020			21
Utility Plant, Jan. 1	\$	3,292,317	21,895	3,270,422			22
Materials & Supplies	\$	12,336	0	12,336			23
Subtotal	\$	3,304,653	21,895	3,282,758			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	3,304,653	21,895	3,282,758			26
Assessment Ratio	dec.		0.968970	0.962926			27
Assessed Value	\$	3,182,269	21,216	3,161,053			28
Net Local & School Rate	mills		20.115357	19.723020			29
Tax Equiv. Computed for Current Year	\$	62,772	427	62,346			30
Tax Equivalent per 1994 PSC Report	\$	23,140					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The City Council approved not charging the property tax equivalent on June 2, 1997

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	414				414	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	414	0	0	0	414	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	679				679	4
Structures and Improvements (311)	75,999				75,999	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	23,979				23,979	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	100,657	0	0	0	100,657	
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)	226,131				226,131	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	50,736				50,736	16
Total Pumping Plant	276,867	0	0	0	276,867	
WATER TREATMENT PLANT						
Land and Land Rights (330)	191				191	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	49,901	16,689			66,590	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	50,092	16,689	0	0	66,781	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	591,162				591,162	24
Transmission and Distribution Mains (343)	1,343,203				1,343,203	25
Services (345)	140,874				140,874	26
Meters (346)	81,799	13,478	6,820		88,457	27
Hydrants (348)	229,039				229,039	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,386,077	13,478	6,820	0	2,392,735	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	5,996				5,996	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	21,133	10,325	1,250		30,208	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)	52,126				52,126	41
Total General Plant	79,255	10,325	1,250	0	88,330	
Total utility plant in service directly assignable	2,893,362	40,492	8,070	0	2,925,784	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,893,362	40,492	8,070	0	2,925,784	

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 Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Account 332: The City purchased a chlorinator and tablets.

Account 392: The City purchased a Ford 4x4.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	398,955				398,955	25
Services (345)	0				0	26
Meters (346)	0				0	27
Hydrants (348)	0				0	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	398,955	0	0	0	398,955	
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	398,955	0	0	0	398,955	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	398,955	0	0	0	398,955	

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			6,781	6,781	1
February			5,571	5,571	2
March			6,585	6,585	3
April			6,178	6,178	4
May			6,449	6,449	5
June			6,685	6,685	6
July			7,957	7,957	7
August			6,066	6,066	8
September			7,398	7,398	9
October			7,259	7,259	10
November			5,681	5,681	11
December			6,348	6,348	12
Total annual pumpage	0	0	78,958	78,958	

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):	78,958	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	78,958	3
Less: Gallons (000's) sold:	71,673	4
Gallons (000's) entering distribution system but not sold:	7,285	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	763	7
Gallons (000's) used for fire protection:	3	8
Gallons (000's) used to prevent freezing of distribution system:	486	9
Gallons (000's) used for other system uses:	28	10
Subtotal Estimated Usage:	1,280	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	330	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:	5,675	17
Subtotal of Estimated Losses:	6,005	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	7%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	503	22
Date of maximum: 09/17/2009		23
Cause of maximum: FLUSHING FIRE HYDRANTS		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	104	25
Date of minimum: 04/29/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	120,900	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	1	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,296	35
Outside municipality?	0	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)	
WELL NO.1-IV EAST 2ND STREET	1	98	12	170,000	Yes	1
WELL NO. 2-IV EAST 2ND STREET	2	76	16	84,000	Yes	2

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	HIGHLIFT #1	HIGHLIFT #2	NO.1	1
Location	HIGHLIFT #1	HIGHLIFT #2	WELL #1	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	SIMMONS	SIMMONS	LAYNE N.W.	5
Year Installed	1990	1990	1935	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	550	550	500	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1990	1990	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	10	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO.2			15
Location	WELL NO. 2			16
Purpose	P			17
Destination	R			18
Pump Manufacturer	LAYNE N.W.			19
Year Installed	1957			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	500			22
Pump Motor or Standby Engine Mfr	U.S.			24
Year Installed	1996			25
Type	ELECTRIC			26
Horsepower	7			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1990	1997		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	6	128		6
Total capacity in gallons (actual)	100,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5118			12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	31,875				31,875	1
M	D	8.000	10,107				10,107	2
M	D	10.000	20,725				20,725	3
P	D	10.000	1,516				1,516	4
M	D	12.000	1,975				1,975	5
P	D	12.000	4,071				4,071	6
Total Within Municipality			70,269	0	0	0	70,269	
Total Utility			70,269	0	0	0	70,269	

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	0.750	445				445	23	1
M	1.000	186				186	59	2
M	1.250	2				2	0	3
M	1.500	11				11	5	4
M	2.000	21				21	11	5
M	3.000	2				2	0	6
M	4.000	4				4	0	7
Total Utility		671	0	0	0	671	98	

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)	
0.750	651	110	109	6	658	109	1
1.000	27	5	5	0	27	5	2
1.250	1	0	0	0	1	0	3
1.500	14	3	3	0	14	3	4
2.000	11	6	5	0	12	6	5
3.000	4	0	1	0	3	1	6
4.000	2	1	1	0	2	1	7
Total:	710	125	124	6	717	125	

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)	
0.750	465	49	0	7	0	137	658	1
1.000	1	15	2	4	1	4	27	2
1.250	0	0	1	0	0	0	1	3
1.500	0	8	2	2	1	1	14	4
2.000	0	3	4	2	0	3	12	5
3.000	0	0	0	2	1	0	3	6
4.000	0	0	1	1	0	0	2	7
Total:	466	75	10	18	3	145	717	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments made to increase beginning of year balance to actual number of meters at 1/1/09.

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

Meters 1 and smaller are replaced every 20 years.

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	0	0	0	0	0	1
Within Municipality	118	0	0	0	118	2
Total Fire Hydrants	118	0	0	0	118	
Flushing Hydrants						
	0	0	0	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:	118
Number of distribution system valves end of year:	181
Number of distribution valves operated during year:	167

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	542,184	556,739	1
Total Sewage Operating Revenues	542,184	556,739	
Other Operating Revenues			
Customer Forfeited Discounts (631)	4,007	3,322	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	36,540	8,055	6
Total Other Operating Revenues	40,547	11,377	
Total Operating Revenues	582,731	568,116	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	58,811	68,856	7
Maintenance Expenses (831-834)	7,473	23,267	8
Customer Accounting & Collection Expenses (840-843)	7,275	5,500	9
Administrative and General Expenses (850-857)	91,115	64,313	10
Total Operation and Maintenance Expenses	164,674	161,936	
Other Operating Expenses			
Depreciation Expense (403)	260,252	255,623	11
Amortization Expense (404)	0	0	12
Taxes (408)	100,452	75,608	13
Total Other Operating Expenses	360,704	331,231	
Total Operating Expenses	525,378	493,167	
NET OPERATING INCOME	57,353	74,949	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	503	17,032	244,599	5
Commercial Revenues (622.2)	70	5,458	92,388	6
Industrial Revenues (622.3)	13	6,922	182,083	7
Revenues from Public Authorities (622.4)	11	1,502	23,114	8
Total Measured Service to General Customers (622)	597	30,914	542,184	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	597	30,914	542,184	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
INDUSTRIAL	1,444			1

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	4,007	2
Other (specify):		
Total Customer Forfeited Discounts (631)	4,007	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
REFUND/REIMBURSEMENT FROM THIRD PARTY FOR VALVE REPLACEMENT	17,300	6
MISCELLANEOUS OPERATING REVENUES	13,104	7
MCO REIMBURSEMENTS	1,385	8
CELL TOWER LAND RENT	4,751	9
Total Miscellaneous Operating Revenues (635)	36,540	

OTHER OPERATING REVENUES (SEWER)

Other Operating Revenues (Sewer) (Page N-04)

General footnotes

Acct 474 - includes cell tower land rent, MCO reimbursement, other reimbursements and other miscellaneous operating revenue.

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	7,310	6,274	1
Power and Fuel for Pumping (821)	23,661	25,541	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	27,389	34,868	8
Transportation Expenses (828)	451	2,173	9
Rents (829)		0	10
Total Operation Expenses	58,811	68,856	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	7,473	23,267	13
Maintenance of General Plant Structures and Equipment (834)		0	14
Total Maintenance Expenses	7,473	23,267	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	7,275	5,500	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	7,275	5,500	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	1,500	1,500	19
Office Supplies and Expenses (851)		0	20
Outside Services Employed (852)	81,098	55,727	21
Insurance Expense (853)	6,432	4,614	22
Employees Pensions and Benefits (854)	615	1,128	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	1,470	1,344	25
Rents (857)		0	26
Total Administrative and General Expenses	91,115	64,313	
Total Operation and Maintenance Expenses	164,674	161,936	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

Account 827 - Decrease due to less supplies purchased for sewer this year than last year. An increase occurred with the water supplies this year instead.

Account 833 - Fewer maintenance costs were necessary on equipment compared to last year.

Account 852 - The majority of this balance is for fees paid to Midwest Contract Operations (MCO) that the City contracts with for water and sewer operations. In 2009, the allocation of the fees was changed to 1/3 for Water and to 2/3 for Sewer (which was flip flopped in the prior year).

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		354	484	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment		98	124	3
Other (specify):				
PROPERTY TAX EQUIV		100,000	75,000	4
Total tax expense		100,452	75,608	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	179,600				179,600	4
Structures and Improvements (311)	63,595				63,595	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	1,709,337				1,709,337	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	1,952,532	0	0	0	1,952,532	
COLLECTION SYSTEM PUMPING INSTALLAT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation:	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	5,873,741	163,601			6,037,342	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	478,641				478,641	20
Secondary Treatment Equipment (334)	476,989				476,989	21
Advanced Treatment Equipment (335)	38,999				38,999	22
Chlorination Equipment (336)	30,636				30,636	23
Sludge Treatment and Disposal Equipment (337)	12,364				12,364	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	21,016				21,016	26
Outfall Sewer Pipes (340)	63,983				63,983	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	140,956				140,956	28
Total Treatment and Disposal Plant	7,137,325	163,601	0	0	7,300,926	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	9,089,857	163,601	0	0	9,253,458	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)					0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	15,348	10,325	1,250		24,423	34
Other General Equipment (379)	32,483				32,483	35
Other Tangible Property (390)	0				0	36
Total General Plant	47,831	10,325	1,250	0	56,906	
Total utility plant in service directly assignable	9,137,688	173,926	1,250	0	9,310,364	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)					0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	9,137,688	173,926	1,250	0	9,310,364	

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

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page N-07)

General footnotes

Acct 331 - The City purchased a Vertical Shaft Aerator.

Acct 373 - The City purchased a Ford 4x4.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	1,445,499				1,445,499	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	1,445,499	0	0	0	1,445,499	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	892,502				892,502	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	892,502	0	0	0	892,502	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,338,001	0	0	0	2,338,001	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)					0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,338,001	0	0	0	2,338,001	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)					0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	2,338,001	0	0	0	2,338,001	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
							0
Total Utility		0	0	0	0	0	0

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SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

	Number of Feet				
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
0.000	0				0
Total Utility	0	0	0	0	0

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