



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF MENOMONIE WATER DEPARTMENT

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Principal Office: 800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

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For the Year Ended: DECEMBER 31, 2009

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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I LYNN NIGGEMANN of  
(Person responsible for accounts)

CITY OF MENOMONIE WATER DEPARTMENT, 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)      03/31/2010  
(Date)

TREASURER/COMPTROLLER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF MENOMONIE WATER DEPARTMENT

**Utility Address:** 800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

**When was utility organized?** 10/1/1915

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** LYNN NIGGEMANN

**Title:** TREASURER/COMPROLLER

**Office Address:**

800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

**Telephone:** (715) 232 - 2221 EXT 103

**Fax Number:** (715) 235 - 0888

**Email Address:** Iniggemann@menomonie-wi.gov

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

**Name:** DON BETTHAUSER

**Title:** DIRECTOR

**Office Address:** WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 858 - 6604

**Fax Number:** (715) 832 - 2345

**Email Address:** dbetthauser@wipfli.com

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

**Name:** MR. LELAND A SCHWEBS

**Title:** PRESIDENT

**Office Address:**

800 WILSON AVENUE  
MENOMONIE, WI 54751

**Telephone:** (715) 232 - 2187

**Fax Number:** (715) 235 - 0888

**Email Address:** schwebs@wwt.net

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

YES

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

**Name:**

**Title:**

**Office Address:** WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 858 - 6604

**Fax Number:** (715) 832 - 2345

**Email Address:** dbetthauser@wipfli.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 1/22/2010

**Period covered by most recent audit:** 01/01/2008 - 12/31/2008

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

**Name:** LYNN NIGGEMANN

**Title:** TREASURER/COMPTRROLLER

**Office Address:**

800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

**Telephone:** (715) 232 - 2221 EXT 103

**Fax Number:** (715) 235 - 0888

**Email Address:** lniggemann@menomonie-wi.gov

**Name:** MR DAVID A DOWD

**Title:** WATER SUPERINTENDENT

**Office Address:**

800 WILSON AVENUE  
MENOMONIE, WI 54751-2795

**Telephone:** (715) 232 - 2395

**Fax Number:** (715) 235 - 0888

**Email Address:** ddowd@menomonie-wi.gov

**Name of utility commission/committee:** CITY COUNCIL

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

- MRS SUSAN J BEETY
- MR PATRICK E BROGAN
- MS BRIAN J GABRIEL
- MR JUSTIN KEMP
- MR SCOTT J KOLVE
- MR LELAND A SCHWEBS, PRESIDENT
- MR CLARK E SMITH
- MRS MARY S SOLBERG
- MR PATRICK SOVIK
- MR JERRY J TRAXLER

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,609,857	1,609,608	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	866,798	842,304	2
Depreciation Expense (403)	231,002	231,224	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	281,970	279,996	5
<b>Total Operating Expenses</b>	<b>1,379,770</b>	<b>1,353,524</b>	
<b>Net Operating Income</b>	<b>230,087</b>	<b>256,084</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>230,087</b>	<b>256,084</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,387	8,175	10
Miscellaneous Nonoperating Income (421)	35,772	58,179	11
<b>Total Other Income</b>	<b>41,159</b>	<b>66,354</b>	
<b>Total Income</b>	<b>271,246</b>	<b>322,438</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(78,098)	(78,098)	12
Other Income Deductions (426)	130,032	129,263	13
<b>Total Miscellaneous Income Deductions</b>	<b>51,934</b>	<b>51,165</b>	
<b>Income Before Interest Charges</b>	<b>219,312</b>	<b>271,273</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	22,838	23,325	14
Amortization of Debt Discount and Expense (428)	3,285	1,527	15
Amortization of Premium on Debt--Cr. (429)	346	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
<b>Total Interest Charges</b>	<b>25,777</b>	<b>24,852</b>	
<b>Net Income</b>	<b>193,535</b>	<b>246,421</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,089,127	10,841,112	20
Balance Transferred from Income (433)	193,535	246,421	21
Miscellaneous Credits to Surplus (434)	1,692	1,594	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>11,284,354</b>	<b>11,089,127</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,609,857	0	1,609,857	1
<b>Total (Acct. 400):</b>	<b>1,609,857</b>	<b>0</b>	<b>1,609,857</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	866,798	0	866,798	2
<b>Total (Acct. 401-402):</b>	<b>866,798</b>	<b>0</b>	<b>866,798</b>	
<b>Depreciation Expense (403):</b>				
Derived	231,002	0	231,002	3
<b>Total (Acct. 403):</b>	<b>231,002</b>	<b>0</b>	<b>231,002</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	281,970	0	281,970	5
<b>Total (Acct. 408):</b>	<b>281,970</b>	<b>0</b>	<b>281,970</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>230,087</b>	<b>0</b>	<b>230,087</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	5,387	0	5,387	11
<b>Total (Acct. 419):</b>	<b>5,387</b>	<b>0</b>	<b>5,387</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		35,772	35,772	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>35,772</b>	<b>35,772</b>	
<b>TOTAL OTHER INCOME:</b>	<b>5,387</b>	<b>35,772</b>	<b>41,159</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(78,098)	0	(78,098)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(78,098)</b>	<b>0</b>	<b>(78,098)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	130,032	130,032	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>130,032</b>	<b>130,032</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(78,098)</b>	<b>130,032</b>	<b>51,934</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	22,838	0	22,838	18
<b>Total (Acct. 427):</b>	<b>22,838</b>	<b>0</b>	<b>22,838</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
SEE PAGE F - 14	3,285		3,285	19
<b>Total (Acct. 428):</b>	<b>3,285</b>	<b>0</b>	<b>3,285</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
SEE PAGE F - 14	346		346	20
<b>Total (Acct. 429):</b>	<b>346</b>	<b>0</b>	<b>346</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>25,777</b>	<b>0</b>	<b>25,777</b>	
<b>NET INCOME:</b>	<b>287,795</b>	<b>(94,260)</b>	<b>193,535</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	5,052,546	6,036,581	11,089,127	24
<b>Total (Acct. 216):</b>	<b>5,052,546</b>	<b>6,036,581</b>	<b>11,089,127</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	287,795	(94,260)	193,535	25
<b>Total (Acct. 433):</b>	<b>287,795</b>	<b>(94,260)</b>	<b>193,535</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NET ADJUSTMENTS TO 2008 UTILITY RECORDS	1,692		1,692	26
<b>Total (Acct. 434):</b>	<b>1,692</b>	<b>0</b>	<b>1,692</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,342,033</b>	<b>5,942,321</b>	<b>11,284,354</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,609,857	0	0	0	<b>1,609,857</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,609,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,609,857</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	315,535	0	315,535	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	4,985	0	4,985	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>320,520</b>	<b>0</b>	<b>320,520</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	7.0	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	17,814,103	17,431,551	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,389,623	5,069,713	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>12,424,480</b>	<b>12,361,838</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	392,900	423,539	8
Sinking Funds (125)	224,823	220,173	9
Depreciation Fund (126)	50,000	50,000	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>667,723</b>	<b>693,712</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	3,386,069	2,545,194	12
Special Deposits (134)	0	0	13
Working Funds (135)	0	0	14
Temporary Cash Investments (136)	0	0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	386,802	391,845	17
Other Accounts Receivable (143)	0	451	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	16,317	33,142	20
Plant Materials and Operating Supplies (154)	19,649	21,336	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	1,554	1,651	25
Interest and Dividends Receivable (171)	0	0	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
<b>Total Current and Accrued Assets</b>	<b>3,810,391</b>	<b>2,993,619</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	64,212	12,977	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)	473,483	0	34
<b>Total Deferred Debits</b>	<b>537,695</b>	<b>12,977</b>	
<b>Total Assets and Other Debits</b>	<b>17,440,289</b>	<b>16,062,146</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,984,386	2,983,795	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	11,284,354	11,089,127	37
<b>Total Proprietary Capital</b>	<b>14,268,740</b>	<b>14,072,922</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,720,000	450,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>1,720,000</b>	<b>450,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	30,217	50,234	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	0	0	44
Taxes Accrued (236)	261,000	261,000	45
Interest Accrued (237)	11,738	11,100	46
Tax Collections Payable (241)	0	0	47
Miscellaneous Current and Accrued Liabilities (242)	44,827	45,414	48
<b>Total Current and Accrued Liabilities</b>	<b>347,782</b>	<b>367,748</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	10,389	0	49
Customer Advances for Construction (252)	0	0	50
Other Deferred Credits (253)	1,093,378	1,171,476	51
<b>Total Deferred Credits</b>	<b>1,103,767</b>	<b>1,171,476</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	0	0	54
Miscellaneous Operating Reserves (265)	0	0	55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>17,440,289</b>	<b>16,062,146</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	17,431,551	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,202,418	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,263,205	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)	348,480				8
<b>Total Utility Plant</b>	<b>17,814,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,055,153	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,334,470	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>5,389,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>12,424,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,862,440				<b>2,862,440</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	231,002				<b>231,002</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	17,031				<b>17,031</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,777				<b>1,777</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Adj for prior year depreciation	189				<b>189</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>249,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>249,999</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	44,897				<b>44,897</b>	<b>18</b>
Cost of removal	9,950				<b>9,950</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Adj for prior year plant retired	2,439				<b>2,439</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>57,286</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,286</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,055,153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,055,153</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	2,207,273				<b>2,207,273</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	130,032				<b>130,032</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>130,032</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,032</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	2,835				<b>2,835</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>2,835</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,835</b>	25
<b>Balance end of year (111.2)</b>	<b>2,334,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,334,470</b>	26
<b>Footnotes</b>						27

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

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

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

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	19,649	21,336	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
<b>Total Materials and Supplies</b>	<b>19,649</b>	<b>21,336</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$1,155,000 Mortgage Revenue Bond - 06/16/98	1,145	428	0	1
\$1,720,000 REVENUE BONDS-9/29/09 - DEBT DISCOUNT	320	428	9,603	2
\$1,720,000 REVENUE BONDS-9/29/09 - DEBT ISSUANCE COSTS	1,226	428	36,787	3
\$1,720,000 REVENUE BONDS-9/29/09 - DEFERRED ON REFUNDING	594	428	17,822	4
<b>Total</b>			<b>64,212</b>	
<b>Unamortized premium on debt (251)</b>				
\$1,720,000 REVENUE BONDS-9/29/09 - PREMIUM ON BONDS	346	429	10,389	5
<b>Total</b>			<b>10,389</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,983,795	1
<b>Changes during year (explain):</b>		
1" SERVICE TO DOG PARK PAID BY MUNICIPALITY	591	2
<b>Balance end of year</b>	<b><u>2,984,386</u></b>	

**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)	
\$1,720,000 WATER SYSTEM REVENUE BONDS	09/29/2009	07/01/2019	2.63%	1,720,000	1
<b>Total Bonds (Account 221):</b>				<b>1,720,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	261,000	1
<b>Accruals:</b>		
Charged water department expense	281,970	2
Charged electric department expense	0	3
Charged sewer department expense	5,084	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>287,054</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	261,000	6
Social Security taxes	24,642	7
PSC Remainder Assessment	1,412	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>287,054</b>	
<b>Balance end of year</b>	<b>261,000</b>	

## INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2009 MORTGAGE REVENUE BONDS	0	11,738	0	11,738	1
1998 Mortgage Revenue Bonds	11,100	11,100	22,200	0	2
<b>Subtotal</b>	<b>11,100</b>	<b>22,838</b>	<b>22,200</b>	<b>11,738</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,100</b>	<b>22,838</b>	<b>22,200</b>	<b>11,738</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS FOR MAINS, SERVICES, AND HYDRANTS	392,900	2
<b>Total (Acct. 124):</b>	<b>392,900</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUND CASH	224,823	3
<b>Total (Acct. 125):</b>	<b>224,823</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND CASH	50,000	4
<b>Total (Acct. 126):</b>	<b>50,000</b>	
<b>Other Special Funds (128):</b>		
NONE	0	5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE	0	6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	386,802	8
Electric	0	9
Sewer (Regulated)	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 142):</b>	<b>386,802</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
ITEMS TRANSFERRED TO TAX ROLL	16,317	* 15
<b>Total (Acct. 145):</b>	<b>16,317</b>	
<b>Prepayments (165):</b>		
PREPAID PSC REMAINDER ASSESSMENT	1,554	16
<b>Total (Acct. 165):</b>	<b>1,554</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
DEFERRED 2009 WATER TOWER PAINTING COSTS	473,483	* 21
<b>Total (Acct. 186):</b>	<b>473,483</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,093,378	23
NONE	0	24
<b>Total (Acct. 253):</b>	<b>1,093,378</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

PSC authorized amortization of the 2009 water tower painting on March 17, 2010.

**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

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	9,197,480	0	0	0	<b>9,197,480</b>	<b>1</b>
Materials and Supplies	20,492	0	0	0	<b>20,492</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,958,796	0	0	0	<b>2,958,796</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	1,132,427	0	0	0	<b>1,132,427</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,126,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,126,749</b>	
Net Operating Income	230,087	0	0	0	<b>230,087</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.49%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.49%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,171,476	0	0	0	1,171,476	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	78,098	0	0	0	78,098	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>1,093,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,093,378</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

During 2009 the utility painted one of the water towers, cost was \$552,397. The Public Service Commission approved amortization of that cost over a seven-year period in equal annual charges of \$78,914, beginning in 2009.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,563,317	1,567,091	1
<b>Total Sales of Water</b>	<b>1,563,317</b>	<b>1,567,091</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	7,002	9,669	2
Rents from Water Property (472 )	13,860	13,990	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	25,678	18,858	5
<b>Total Other Operating Revenues</b>	<b>46,540</b>	<b>42,517</b>	
<b>Total Operating Revenues</b>	<b>1,609,857</b>	<b>1,609,608</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	195,755	209,825	7
Water Treatment Expenses (640-652)	84,821	138,051	8
Transmission and Distribution Expenses (660-678)	333,547	223,491	9
Customer Accounts Expenses (901-906)	29,528	33,425	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	223,147	237,512	12
<b>Total Operation and Maintenance Expenses</b>	<b>866,798</b>	<b>842,304</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	231,002	231,224	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	281,970	279,996	15
<b>Total Other Operating Expenses</b>	<b>512,972</b>	<b>511,220</b>	
<b>Total Operating Expenses</b>	<b>1,379,770</b>	<b>1,353,524</b>	
<b>NET OPERATING INCOME</b>	<b>230,087</b>	<b>256,084</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	4,139	184,874	533,556	5
Commercial (461.2 )	667	137,666	255,854	6
Industrial (461.3 )	33	189,737	218,622	7
Public Authority (461.4 )	151	87,242	139,496	8
<b>Total Metered Sales to General Customers (461)</b>	<b>4,990</b>	<b>599,519</b>	<b>1,147,528</b>	
Private Fire Protection Service (462 )	108		30,548	9
Public Fire Protection Service (463 )	1		385,241	10
Other Water Sales (465 )	0	0	0	11
Sales for Resale (466 )	0	0	0	12
Interdepartmental Sales (467 )	0	0	0	13
<b>Total Sales of Water</b>	<b>5,099</b>	<b>599,519</b>	<b>1,563,317</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Wholesale fire protection billed		1
Amount billed (usually per rate schedule F-1 or Fd-1)	385,241	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>385,241</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	7,002	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>7,002</b>	
<b>Rents from Water Property (472):</b>		
RENT FOR COMMUNICATION EQUIPMENT ON WATER TOWER	13,860	7
<b>Total Rents from Water Property (472)</b>	<b>13,860</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
FOCUS ON ENERGY PROGRAM RECEIPT	3,750	9
EQUIPMENT RENT	700	10
WATER TURN-ON CHARGES	5,720	11
FLAT CHARGE FOR FROZEN METERS AND HYDRANT USE	1,080	12
MISCELLANEOUS	100	13
Return on net investment in meters charged to sewer department	14,328	14
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>25,678</b>	

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## OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$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

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	9,892	9,514	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	150,999	143,701	16
Pumping Labor and Expenses (624)	9,827	9,487	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	7,049	9,013	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	3,520	4,855	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	14,468	33,255	* 24
<b>Total Pumping Expenses</b>	<b>195,755</b>	<b>209,825</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	11,520	11,079	25
Chemicals (641)	21,798	17,913	26
Operation Labor and Expenses (642)	29,416	36,747	27
Miscellaneous Expenses (643)	4,320	5,246	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	13,648	13,126	30
Maintenance of Structures and Improvements (651)	1,494	2,843	31
Maintenance of Water Treatment Equipment (652)	2,625	51,097	* 32
<b>Total Water Treatment Expenses</b>	<b>84,821</b>	<b>138,051</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	10,697	11,400	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	144,645	132,764	35
Meter Expenses (663)	31,353	27,389	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	130	99	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	9,141	8,791	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	88,309	763	* 42
Maintenance of Transmission and Distribution Mains (673)	13,913	2,701	* 43
Maintenance of Services (675)	14,496	14,515	44
Maintenance of Meters (676)	12,203	18,448	45
Maintenance of Hydrants (677)	8,660	6,621	46
Maintenance of Miscellaneous Plant (678)	0	0	47
<b>Total Transmission and Distribution Expenses</b>	<b>333,547</b>	<b>223,491</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	2,630	5,058	48
Meter Reading Expenses (902)	3,518	4,308	49
Customer Records and Collection Expenses (903)	23,380	24,059	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
<b>Total Customer Accounts Expenses</b>	<b>29,528</b>	<b>33,425</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	33,333	32,593	55
Office Supplies and Expenses (921)	14,557	18,052	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	33,948	45,342	* 58
Property Insurance (924)	10,631	14,624	59
Injuries and Damages (925)	7,655	6,974	60
Employee Pensions and Benefits (926)	114,136	110,426	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	8,887	9,501	<b>64</b>
Rents (931)	0	0	<b>65</b>
Maintenance of General Plant (932)	0	0	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>223,147</b>	<b>237,512</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>866,798</b>	<b>842,304</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

1. A/C #633 During the previous year(2008) the utility had a number of significant repairs to the pumps at well #6. In addition, the utility also did some updating of the control system at well #4 during 2008.
  
  2. A/C #652 During the previous year(2008) the utility sand blasted and repainted the tanks at well #3. In addition, the utility also paid for the removal of old insulation at well #3 during 2008.
  
  3. A/C #672 During 2009, the utility painted a water tower, this account includes amortization of that cost plus an additional expense to power wash the water tower for \$8,000.
  
  4. A/C #673 During 2009, the utility had four water main breaks as compared to only one during 2008.
  
  5. A/C #923 During the previous year (2008), the utility had more engineering costs, which was related to the pumping and treatment equipment.
-

### 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		261,000	261,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,084	4,641	2
<b>Net property tax equivalent</b>		<b>255,916</b>	<b>256,359</b>	
Social Security		24,642	22,138	3
PSC Remainder Assessment		1,412	1,499	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>281,970</b>	<b>279,996</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dunn				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.176840				3
County tax rate	mills		6.994239				4
Local tax rate	mills		6.486811				5
School tax rate	mills		10.330441				6
Voc. school tax rate	mills		1.732251				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.720582</b>				<b>10</b>
Less: state credit	mills		1.769493				11
<b>Net tax rate</b>	mills		<b>23.951089</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.486811</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.062692</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.549503</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.720582</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.721193</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.951089</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.273357</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>17,445,234</b>	17,445,234				22
Materials & Supplies	\$	<b>21,336</b>	21,336				23
<b>Subtotal</b>	\$	<b>17,466,570</b>	<b>17,466,570</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>356,658</b>	356,658				25
<b>Taxable Assets</b>	\$	<b>17,109,912</b>	<b>17,109,912</b>				<b>26</b>
Assessment Ratio	dec.		0.959658				27
<b>Assessed Value</b>	\$	<b>16,419,664</b>	<b>16,419,664</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.273357</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>283,623</b>	<b>283,623</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	261,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>261,000</b>					<b>34</b>
Footnotes			*				35

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## PROPERTY TAX EQUIVALENT (WATER)

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

**IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.**

The difference of \$13,683 on this schedule compared to 'Total Utility Plant - First of Year on the Net Utility Plant schedule is due to 2008 year-end audit adjustments.

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

The municipality authorized a tax equivalent of \$261,000 on March 5, 1996. The resolution number was 10.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	4,434				4,434	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)	89,257		11,552		77,705	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>93,691</b>	<b>0</b>	<b>11,552</b>	<b>0</b>	<b>82,139</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	4,306				4,306	11
Structures and Improvements (321)	490,694		4,465		486,229	12
Other Power Production Equipment (323)	42,347				42,347	13
Electric Pumping Equipment (325)	391,002		4,500	3,693	390,195	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	7,766				7,766	16
<b>Total Pumping Plant</b>	<b>936,115</b>	<b>0</b>	<b>8,965</b>	<b>3,693</b>	<b>930,843</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	9,661				9,661	17
Structures and Improvements (331)	470,103				470,103	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	978,695			6,527	985,222	* 21
<b>Total Water Treatment Plant</b>	<b>1,458,459</b>	<b>0</b>	<b>0</b>	<b>6,527</b>	<b>1,464,986</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	9,094				9,094	22
Structures and Improvements (341)	500				500	23
Distribution Reservoirs and Standpipes (342)	1,551,721				1,551,721	24
Transmission and Distribution Mains (343)	3,134,933	232	177		3,134,988	25
Services (345)	492,732	4,059	92		496,699	26
Meters (346)	613,457	34,769	23,098		625,128	27
Hydrants (348)	483,702	5,492	1,013		488,181	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	2,252				2,252	29
<b>Total Transmission and Distribution Plant</b>	<b>6,288,391</b>	<b>44,552</b>	<b>24,380</b>	<b>0</b>	<b>6,308,563</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	49,271				49,271	31
Office Furniture and Equipment (391)	8,381				8,381	32
Computer Equipment (391.1)	41,495				41,495	33
Transportation Equipment (392)	112,103				112,103	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	10,213				10,213	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	70,200				70,200	38
Communication Equipment (397)	4,398				4,398	39
SCADA Equipment (397.1)	94,588				94,588	40
Miscellaneous Equipment (398)	25,238				25,238	41
<b>Total General Plant</b>	<b>415,887</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>415,887</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,192,543</b>	<b>44,552</b>	<b>44,897</b>	<b>10,220</b>	<b>9,202,418</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>9,192,543</b>	<b>44,552</b>	<b>44,897</b>	<b>10,220</b>	<b>9,202,418</b>	

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

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

**If Adjustments for any account are nonzero, please explain.**

1. A/C #325 The \$3,693 adjustment was necessary to bring the account into agreement with 2008 audit.
  
  2. A/C #334 The \$6,527 adjustment was necessary to bring the account into agreement with 2008 audit.
-

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	6,433,280	21,495	390		6,454,385	25
Services (345)	938,412	8,756	204		946,964	26
Meters (346)	0				0	27
Hydrants (348)	858,576	5,521	2,241		861,856	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>8,230,268</b>	<b>35,772</b>	<b>2,835</b>	<b>0</b>	<b>8,263,205</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,230,268</b>	<b>35,772</b>	<b>2,835</b>	<b>0</b>	<b>8,263,205</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>8,230,268</b>	<b>35,772</b>	<b>2,835</b>	<b>0</b>	<b>8,263,205</b>	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	63,418	2.90%	2,421	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>63,418</b>		<b>2,421</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	197,781	3.20%	15,631	7
Other Power Production Equipment (323)	24,706	4.40%	1,863	8
Electric Pumping Equipment (325)	159,333	4.40%	17,268 *	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	6,322	4.40%	342	11
<b>Total Pumping Plant</b>	<b>388,142</b>		<b>35,104</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	270,704	3.20%	15,043	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)	510,646	3.30%	32,512 *	15
<b>Total Water Treatment Plant</b>	<b>781,350</b>		<b>47,555</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	346	3.20%	16	16
Distribution Reservoirs and Standpipes (342)	610,908	1.90%	29,483	17
Transmission and Distribution Mains (343)	151,016	1.30%	40,754	18
Services (345)	234,316	2.90%	14,347	19
Meters (346)	230,848	5.50%	34,061	20
Hydrants (348)	138,626	2.20%	10,691	21
Other Transmission and Distribution Plant (349)	957	5.00%	112	22
<b>Total Transmission and Distribution Plant</b>	<b>1,367,017</b>		<b>129,464</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	24,624	2.90%	1,429	23
Office Furniture and Equipment (391)	6,462	5.80%	486	24
Computer Equipment (391.1)	22,323	26.70%	4,611	25
Transportation Equipment (392)	65,069	13.30%	10,940	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	8,914	5.80%	592	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					0	1	
312					0	2	
313					0	3	
314	11,552	4,400			49,887	4	
316					0	5	
317					0	6	
	<b>11,552</b>	<b>4,400</b>		<b>0</b>	<b>0</b>	<b>49,887</b>	
321	4,465	2,000			206,947	7	
323					26,569	8	
325	4,500	3,550		3,774	172,325 *	9	
326					0	10	
328					6,664	11	
	<b>8,965</b>	<b>5,550</b>		<b>0</b>	<b>3,774</b>	<b>412,505</b>	
331					285,747	12	
332					0	13	
333					0	14	
334				(6,024)	537,134 *	15	
	<b>0</b>	<b>0</b>		<b>0</b>	<b>(6,024)</b>	<b>822,881</b>	
341					362	16	
342					640,391	17	
343	177				191,593	18	
345	92				248,571	19	
346	23,098		1,777		243,588	20	
348	1,013				148,304	21	
349					1,069	22	
	<b>24,380</b>	<b>0</b>	<b>1,777</b>		<b>0</b>	<b>1,473,878</b>	
390					26,053	23	
391					6,948	24	
391.1					26,934	25	
392					76,009	26	
393					0	27	
394					9,506	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	44,738	7.50%	5,265	<b>30</b>
Communication Equipment (397)	4,398	15.00%	0	<b>31</b>
SCADA Equipment (397.1)	75,373	9.20%	8,702	<b>32</b>
Miscellaneous Equipment (398)	10,612	5.80%	1,464	<b>33</b>
<b>Total General Plant</b>	<b>262,513</b>		<b>33,489</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,862,440</b>		<b>248,033</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,862,440</b>		 <b>248,033</b>	

**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					50,003	30
397					4,398	31
397.1					84,075	32
398					12,076	33
	0	0	0	0	296,002	
	44,897	9,950	1,777	(2,250)	3,055,153	
						0
	44,897	9,950	1,777	(2,250)	3,055,153	34

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

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

**If Adjustments for any account are nonzero, please explain.**

1. A/C #325 The adjustment of \$3,774 was necessary to bring the account into agreement with 2008 audit.

2. A/C #334 The adjustment of (\$6,024) was necessary to bring the account into agreement with 2008 audit.

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

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
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
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	1,654,720	1.30%	83,770	18
Services (345)	300,651	2.90%	27,338	19
Meters (346)	0	0.00%		20
Hydrants (348)	251,902	2.20%	18,924	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,207,273</b>		<b>130,032</b>	
<b>GENERAL PLANT</b>				
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					0	17
343	390				1,738,100	18
345	204				327,785	19
346					0	20
348	2,241				268,585	21
349					0	22
	2,835	0	0	0	2,334,470	
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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,207,273</b>		<b>130,032</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>2,207,273</b>		<b>130,032</b>	

**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	
	2,835	0	0	0	2,334,470	
					0	34
	2,835	0	0	0	2,334,470	

## 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			49,650	49,650	1
February			51,790	51,790	2
March			53,770	53,770	3
April			56,640	56,640	4
May			65,620	65,620	5
June			67,090	67,090	6
July			75,440	75,440	7
August			70,650	70,650	8
September			74,700	74,700	9
October			56,880	56,880	10
November			50,960	50,960	11
December			49,800	49,800	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>722,990</b>	<b>722,990</b>	

## WATER LOSS AND OTHER STATISTICS

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

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	722,990	1
Less: Gallons (000's) used in the treatment process:	2,407	2
Subtotal: Gallons (000's) entering distribution system:	<b>720,583</b>	3
Less: Gallons (000's) sold:	599,519	4
Gallons (000's) entering distribution system but not sold:	<b>121,064</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	20,085	7
Gallons (000's) used for fire protection:	395	8
Gallons (000's) used to prevent freezing of distribution system:	990	9
Gallons (000's) used for other system uses:	4,593	10
Subtotal Estimated Usage:	<b>26,063</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	5,217	13
Gallons (000's) lost due to service leaks or breaks:	2,400	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	20	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	<b>87,364</b>	17
Subtotal of Estimated Losses:	<b>95,001</b>	18
Percentage of water entering distribution system sold:	<b>83%</b>	19
Percentage of unaccounted for water:	<b>12%</b>	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.)	3,320	22
Date of maximum: 07/10/2009		23
Cause of maximum: Watering		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,030	25
Date of minimum: 05/11/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,961,443	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:	13	33
Population served (estimate the number of individuals served):		34
Inside municipality?	15,900	35
Outside municipality?	87	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)	
518 CRESCENT STREET	#3 Well	375	16	2,160,000	Yes	<b>1</b>
580 17TH STREET	#6 Well	417	23	1,584,000	Yes	<b>2</b>
825 TANTER STREET	#4 Well	394	24	1,584,000	Yes	<b>3</b>

## 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	# 3 WELL BOOSTER #1	#3 WELL	#3 WELL BOOSTER #2	1
Location	518 CRESCENT STREET	518 CRESCENT STREET	518 CRESCENT STREET	2
Purpose	B	P	B	3
Destination	T	R	T	4
Pump Manufacturer	PEERLESS	HITACHI	PEERLESS	5
Year Installed	1998	2002	1997	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,600	1,800	1,600	8
Pump Motor or Standby Engine Mfr	US	J-LINE	US	9
Year Installed	1998	2002	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	75	125	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 WELL	#4 WELL BOOSTER #1	#4 WELL BOOSTER #2	15
Location	825 TAINTER STREET	825 TAINTER STREET	825 TAINTER STREET	16
Purpose	P	B	B	17
Destination	R	T	T	18
Pump Manufacturer	HATACHI	BYRON JACKSON	BYRON JACKSON	19
Year Installed	1999	1989	1989	20
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,200	1,200	1,200	22
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1996	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	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	#6 WELL	#6 WELL BOOSTER #1	#6 WELL BOOSTER #2	1
Location	580 17TH STREET	580 17TH STREET	580 17TH STREET	2
Purpose	P	B	B	3
Destination	R	T	T	4
Pump Manufacturer	GOULDS	BYRON JACKSON	BYRON JACKSON	5
Year Installed	2008	1993	1993	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,300	1,200	1,200	8
Pump Motor or Standby Engine Mfr	HITACHI	US	US	9 10
Year Installed	2008	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	75	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	NO. 3	NO. 4	NO. 6	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1958	1990	1994	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	0	10	10	9 10
Total capacity in gallons (actual)	65,000	65,000	46,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2999	1.2999	1.7999	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 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)	1
Identification number or name	TOWER #1	TOWER #2	TOWER #3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1975	1985	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	125	101	165	6
Total capacity in gallons (actual)	750,000	400,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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	3,074				3,074		1
M	D	4.000	44,445		302		44,143		2
M	D	6.000	175,781				175,781		3
M	D	8.000	94,874	738			95,612	*	4
M	T	8.000	46				46		5
M	D	10.000	17,295				17,295		6
M	T	10.000	164				164		7
M	D	12.000	92,765				92,765		8
M	T	12.000	44				44		9
M	D	16.000	57,089				57,089		10
M	S	16.000	1,706				1,706		11
M	D	20.000	21,922				21,922		12
M	S	20.000	21				21		13
<b>Total Within Municipality</b>			<b>509,226</b>	<b>738</b>	<b>302</b>	<b>0</b>	<b>509,662</b>		
<b>Total Utility</b>			<b>509,226</b>	<b>738</b>	<b>302</b>	<b>0</b>	<b>509,662</b>		

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## WATER MAINS

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

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

The mains added during the year include 353' installed by a developer and 385' were financed by the utility of which \$15,195 was assessed against the property owners.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,592	4	4		2,592	88	1
P	1.000		1			1	0	2
M	1.000	927	2			929	139	3
M	1.250	133				133	6	4
M	1.500	112	1			113	41	5
M	2.000	164	1			165	37	6
P	2.000	1				1	0	7
M	3.000	11				11	0	8
M	4.000	43	1			44	0	9
P	4.000	1				1	0	10
M	6.000	112	1			113	31	11
M	8.000	62	1			63	36	12
M	10.000	5	1			6	0	13
M	12.000	3				3	3	14
<b>Total Utility</b>		<b>4,166</b>	<b>13</b>	<b>4</b>	<b>0</b>	<b>4,175</b>	<b>381</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

The following services were financed with available resources of the utility: 4 3/4" and one 1" copper.

The one 1" plastic service was financed by the City.

The remainder of the services were financed with special assessments or contributed by developers.

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## 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	5,141	216	244		5,113	440	1
1.000	226	12	8		230	18	2
1.500	68	4	4		68	21	3
2.000	74	3	2		75	14	4
3.000	33	3	4		32	12	5
4.000	7		2		5	5	6
6.000	2	1			3	2	7
<b>Total:</b>	<b>5,551</b>	<b>239</b>	<b>264</b>	<b>0</b>	<b>5,526</b>	<b>512</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,131	469	5	102	3	403	5,113	1
1.000	15	162	10	27	0	16	230	2
1.500	1	42	5	14	0	6	68	3
2.000	0	28	6	31	0	10	75	4
3.000	0	10	3	12	0	7	32	5
4.000	0	1	1	2	0	1	5	6
6.000	0	1	2	0	0	0	3	7
<b>Total:</b>	<b>4,147</b>	<b>713</b>	<b>32</b>	<b>188</b>	<b>3</b>	<b>443</b>	<b>5,526</b>	

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## METERS

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### Meters (Page W-21)

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

All meters 1" and smaller are planned to be tested at least every ten years per PSC requirements. Meter purchase/installation dates are recorded in the utility billing computer program and a list is printed out at each quarterly billing cycle and given to the water utility superintendent and the employee responsible for meter testing. The percentage tested and replaced exceeds 10%.

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

Yes

**If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.**

The two 6" meters at beginning of year were tested another 6" was new in 2009 and is planned to be tested in 2010.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	9				9	1
Within Municipality	926	6	4		928	2
<b>Total Fire Hydrants</b>	<b>935</b>	<b>6</b>	<b>4</b>	<b>0</b>	<b>937</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	657
Number of distribution system valves end of year:	1,224
Number of distribution valves operated during year:	968