



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF NEILLSVILLE MUNICIPAL WATER UTILITY

Principal Office: 118 W. 5TH STREET
NEILLSVILLE, WI 54456

For the Year Ended: DECEMBER 31, 2009

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF NEILLSVILLE MUNICIPAL WATER UTILITY

Utility Address: 118 W. 5TH STREET
NEILLSVILLE, WI 54456

When was utility organized? 10/24/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DAVID FLYNN

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

118 W. 5TH STREET
NEILLSVILLE, WI 54456

Telephone: (715) 743 - 5678

Fax Number: (715) 743 - 2727

Email Address: neills@tds.net

Utility employee in charge of correspondence concerning this report:

Name: REX ROEHL

Title: CLERK TREASURER

Office Address:

118 W 5TH STREET
NEILLSVILLE, WI 54456

Telephone: (715) 743 - 2105

Fax Number: (715) 743 - 2727

Email Address: neills@tds.net

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

Name: MICHAEL S. LENSMIRE, CPA

Title: PARTNER

Office Address: CLIFTON GUNDERSON, LLP

201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

Email Address: MIKE.LENSMIRE@CLIFTONCPA.COM

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

Name: STEVEN MABIE

Title: CHAIR PERSON

Office Address:

118 W 5TH STREET
NEILLSVILLE, WI 54456

Telephone: (715) 743 - 2105

Fax Number: (715) 743 - 2727

Email Address: NEILLS@TDS.NET

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

YES

IDENTIFICATION AND OWNERSHIP

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

Name: MICHAEL S. LENSIRE, CPA

Title: PARTNER

Office Address: CLIFTON GUNDERSON, LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

Email Address: MIKE.LENSIRE@CLIFTONCPA.COM

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

Period covered by most recent audit: 1/1/2009 - 12/31/2009

Names and titles of utility management including manager or superintendent:

Name: DAVID FLYNN

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
118 W 5TH STREET
NEILLSVILLE, WI 54456

Telephone: (715) 743 - 5678

Fax Number: (715) 743 - 2727

Email Address: neills@tds.net

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR DALE BERGER, COUNCIL MEMBER
- MR CHARLES GLASSBRENNER, COUNCIL MEMBER
- MR DANIEL HERBRAND, COUNCIL MEMBER
- MR DARYN HORN, COUNCIL MEMBER
- MR STEVEN MABIE, COUNCIL MEMBER
- MS DIANE MURPHY, MAYOR

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership - Contacts (Page iv)

General footnotes

Members of the City Council
City of Neillsville
Neillsville, Wisconsin

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

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

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

Clifton Gunderson LLP

Stevens Point, Wisconsin
March 15, 2010

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	505,795	541,452	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	327,636	308,949	2
Depreciation Expense (403)	128,778	125,129	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	78,390	69,702	5
Total Operating Expenses	534,804	503,780	
Net Operating Income	(29,009)	37,672	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(29,009)	37,672	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,209	20,061	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	9,209	20,061	
Total Income	(19,800)	57,733	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(30,635)	(30,635)	12
Other Income Deductions (426)	28,259	38,791	13
Total Miscellaneous Income Deductions	(2,376)	8,156	
Income Before Interest Charges	(17,424)	49,577	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,219	27,800	14
Amortization of Debt Discount and Expense (428)	629	629	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	30,848	28,429	
Net Income	(48,272)	21,148	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,085,204	2,064,056	20
Balance Transferred from Income (433)	(48,272)	21,148	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,036,932	2,085,204	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	505,795	0	505,795	1
Total (Acct. 400):	505,795	0	505,795	
Operation and Maintenance Expense (401-402):				
Derived	327,636	0	327,636	2
Total (Acct. 401-402):	327,636	0	327,636	
Depreciation Expense (403):				
Derived	128,778	0	128,778	3
Total (Acct. 403):	128,778	0	128,778	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	78,390	0	78,390	5
Total (Acct. 408):	78,390	0	78,390	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(29,009)	0	(29,009)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	9,209		9,209	11
Total (Acct. 419):	9,209	0	9,209	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	9,209	0	9,209	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(30,635)	0	(30,635)	14
NONE			0	15
Total (Acct. 425):	(30,635)	0	(30,635)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	28,616	28,616	16
TRANSFER	(357)		(357)	17
Total (Acct. 426):	(357)	28,616	28,259	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(30,992)	28,616	(2,376)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	30,219	0	30,219	18
Total (Acct. 427):	30,219	0	30,219	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	629		629	19
Total (Acct. 428):	629	0	629	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	30,848	0	30,848	
NET INCOME:	(19,656)	(28,616)	(48,272)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	986,081	1,099,123	2,085,204	24
Total (Acct. 216):	986,081	1,099,123	2,085,204	
Balance Transferred from Income (433):				
Derived	(19,656)	(28,616)	(48,272)	25
Total (Acct. 433):	(19,656)	(28,616)	(48,272)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	966,425	1,070,507	2,036,932	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	505,795	0	0	0	505,795	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	505,795	0	0	0	505,795	

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	127,822	0	127,822	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	0	0	0	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
Total Payroll	127,822	0	127,822	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.5	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	6,284,099	6,279,849	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,825,739	2,663,967	2
Net Utility Plant	3,458,360	3,615,882	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	12,183	5,500	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	681,918	709,055	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	141,804	149,678	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,544	5,675	18
Plant Materials and Operating Supplies (154)	30,470	30,470	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	871,919	900,378	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,881	2,510	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	1,881	2,510	
Total Assets and Other Debits	4,332,160	4,518,770	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,074,119	1,074,119	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,036,932	2,085,204	35
Total Proprietary Capital	3,111,051	3,159,323	
LONG-TERM DEBT			
Bonds (221)	390,000	475,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	222,040	245,556	38
Total Long-Term Debt	612,040	720,556	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	12,444	11,953	40
Payables to Municipality (233)	68,687	65,803	41
Customer Deposits (235)			42
Taxes Accrued (236)	70,354	62,142	43
Interest Accrued (237)	11,733	13,543	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	16,968	25,932	46
Total Current and Accrued Liabilities	180,186	179,373	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	428,883	459,518	49
Total Deferred Credits	428,883	459,518	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,332,160	4,518,770	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,279,849	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,452,635	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,831,464	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	6,284,099	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,036,056	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	789,683	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,825,739	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,458,360	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,902,900				1,902,900	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	128,778				128,778	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,678				4,678	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	133,456	0	0	0	133,456	16
Debits during year						17
Book cost of plant retired	300				300	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	300	0	0	0	300	25
Balance end of year (111.1)	2,036,056	0	0	0	2,036,056	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	761,067				761,067	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	28,616				28,616	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	28,616	0	0	0	28,616	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	789,683	0	0	0	789,683	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	30,470	30,470	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	30,470	30,470	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Bond issue Costs - Revenue bonds	629	428	1,881	1
Total			1,881	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,074,119	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,074,119</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water Revenue Bonds	02/01/1999	09/15/2012	4.39%	390,000	1
Total Bonds (Account 221):				390,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
WATER TOWER RECOATING & WATER DEPT BLDG UPGR.	05/22/2007	05/22/2012	4.69%	222,040	2
Total for Account 224				222,040	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	62,142	1
Accruals:		
Charged water department expense	78,390	2
Charged electric department expense		3
Charged sewer department expense	1,620	4
Other (explain):		
NONE		5
Total Accruals and other credits	80,010	
Taxes paid during year:		
County, state and local taxes	62,142	6
Social Security taxes	9,205	7
PSC Remainder Assessment	451	8
Other (explain):		
NONE		9
Total payments and other debits	71,798	
Balance end of year	70,354	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Revenue Bonds	6,512	18,862	20,028	5,346	1
Subtotal	6,512	18,862	20,028	5,346	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NOTE PAYABLE	7,031	11,357	12,001	6,387	3
Subtotal	7,031	11,357	12,001	6,387	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	13,543	30,219	32,029	11,733	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	141,804	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	141,804	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	5,544	15
Total (Acct. 145):	5,544	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUETO THE GENERAL FUND FOR CURRENT YEAR EXPENSES	68,687	22
Total (Acct. 233):	68,687	
Other Deferred Credits (253):		
Regulatory Liability	428,883	23
NONE		24
Total (Acct. 253):	428,883	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

145 - Amount due from the general fund for the portion of delinquent utility that was added to the tax roll in 2009.

233 - Amount is made up of employee benefits and insurance costs allocated to the water utility for 2009.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,450,510	0	0	0	4,450,510	1
Materials and Supplies	30,470	0	0	0	30,470	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,969,478	0	0	0	1,969,478	4
Customer Advances for Construction					0	5
Regulatory Liability	444,200	0	0	0	444,200	6
NONE					0	7
Average Net Rate Base	2,067,302	0	0	0	2,067,302	
Net Operating Income	(29,009)	0	0	0	(29,009)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.40%	N/A	N/A	N/A	-1.40%	

**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	459,518	0	0	0	459,518	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	30,635	0	0	0	30,635	3
Other (specify):						
NONE					0	4
Balance End of Year	428,883	0	0	0	428,883	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	499,371	535,038	1
Total Sales of Water	499,371	535,038	
Other Operating Revenues			
Forfeited Discounts (470)	2,129	1,883	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	4,295	4,531	5
Total Other Operating Revenues	6,424	6,414	
Total Operating Revenues	505,795	541,452	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	14,458	14,569	6
Pumping Expenses (620-625)	41,264	40,981	7
Water Treatment Expenses (630-635)	101,559	87,265	8
Transmission and Distribution Expenses (640-655)	54,421	54,665	9
Customer Accounts Expenses (901-906)	23,453	20,124	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	92,481	91,345	12
Total Operation and Maintenance Expenses	327,636	308,949	
Other Operating Expenses			
Depreciation Expense (403)	128,778	125,129	13
Amortization Expense (404-407)		0	14
Taxes (408)	78,390	69,702	15
Total Other Operating Expenses	207,168	194,831	
Total Operating Expenses	534,804	503,780	
NET OPERATING INCOME	(29,009)	37,672	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,018	29,532	184,769	5
Commercial (461.2)	169	19,726	98,024	6
Industrial (461.3)	9	6,058	24,371	7
Public Authority (461.4)	41	5,519	32,759	8
Total Metered Sales to General Customers (461)	1,237	60,835	339,923	
Private Fire Protection Service (462)	33		15,450	9
Public Fire Protection Service (463)	3		143,998	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,273	60,835	499,371	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
NONE		1
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		2
Other (specify):		
NONE		3
Amount billed (usually per rate schedule F-1 or Fd-1)	143,998	4
Wholesale fire protection billed		5
Total Public Fire Protection Service (463)	143,998	
Forfeited Discounts (470):		
NONE		6
Customer late payment charges	2,129	7
Other (specify):		
Total Forfeited Discounts (470)	2,129	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		10
MISCELLANEOUS SERVICE REVENUE	775	11
Return on net investment in meters charged to sewer department	3,520	12
Other (specify):		
Total Other Water Revenues (474)	4,295	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	14,458	14,569	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	14,458	14,569	
PUMPING EXPENSES			
Operation Labor (620)	855	1,386	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	40,409	39,595	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	41,264	40,981	
WATER TREATMENT EXPENSES			
Operation Labor (630)	21,465	30,543	10
Chemicals (631)	42,827	40,771	11
Operation Supplies and Expenses (632)	16,180	14,627	12
Maintenance of Water Treatment Plant (635)	21,087	1,324	13
Total Water Treatment Expenses	101,559	87,265	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	10,156	13,482	14
Operation Supplies and Expenses (641)	1,115	1,178	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,340	18,259	16
Maintenance of Mains (651)	13,983	4,596	17
Maintenance of Services (652)	11,837	10,203	18
Maintenance of Meters (653)	1,862	4,226	19
Maintenance of Hydrants (654)	8,939	2,721	20
Maintenance of Other Plant (655)	189	0	21
Total Transmission and Distribution Expenses	54,421	54,665	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,608	3,647	22
Accounting and Collecting Labor (902)	14,701	13,756	23
Supplies and Expenses (903)	3,144	2,721	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	23,453	20,124	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	18,040	17,682	28
Office Supplies and Expenses (921)	7,520	4,319	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	4,572	5,922	31
Property Insurance (924)	6,020	6,223	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	50,961	48,415	34
Regulatory Commission Expenses (928)	180	164	35
Miscellaneous General Expenses (930)		0	36
Transportation Expenses (933)	5,188	8,620	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	92,481	91,345	
Total Operation and Maintenance Expenses	327,636	308,949	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account #651 - The City experienced three major water breaks in the 2009 fiscal year at the hospital, Prospect St. and 4th Street.

Account #654 - In the current fiscal year the City made repairs on three hydrants, these repairs were not necessary in the prior fiscal year.

Account #635 - Increase is due to the repairs that were done to the control panel, the filter press and the air compressor. These repairs were not necessary in 2008.

Account #630 - Decrease in the 2009 fiscal year is due to the decrease in vacation accrual for utility employees.

Account #650 - Decrease since the City was trying to reduce costs during 2009 and less repair work needed than in the past.

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		70,354	62,142	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,620	1,628	2
Net property tax equivalent		68,734	60,514	
Social Security		9,205	8,745	3
PSC Remainder Assessment		451	443	4
Other (specify): NONE			0	5
Total tax expense		78,390	69,702	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192860				3
County tax rate	mills		7.488720				4
Local tax rate	mills		10.541740				5
School tax rate	mills		9.340880				6
Voc. school tax rate	mills		1.809150				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.373350				10
Less: state credit	mills		1.486520				11
Net tax rate	mills		27.886830				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.541740				14
Combined School Tax Rate	mills		11.150030				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.691770				17
Total Tax Rate	mills		29.373350				18
Ratio of Local and School Tax to Total	dec.		0.738485				19
Total tax net of state credit	mills		27.886830				20
Net Local and School Tax Rate	mills		20.593998				21
Utility Plant, Jan. 1	\$	6,279,849	6,279,849				22
Materials & Supplies	\$	30,470	30,470				23
Subtotal	\$	6,310,319	6,310,319				24
Less: Plant Outside Limits	\$	2,477,309	2,477,309				25
Taxable Assets	\$	3,833,010	3,833,010				26
Assessment Ratio	dec.		0.891271				27
Assessed Value	\$	3,416,251	3,416,251				28
Net Local & School Rate	mills		20.593998				29
Tax Equiv. Computed for Current Year	\$	70,354	70,354				30
Tax Equivalent per 1994 PSC Report	\$	36,928					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	70,354					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	49,971				49,971	5
Collecting and Impounding Reservoirs (312)	463,553				463,553	6
Lake, River and Other Intakes (313)	3,589				3,589	7
Wells and Springs (314)	431,476				431,476	8
Supply Mains (316)	10,703				10,703	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	959,292	0	0	0	959,292	
PUMPING PLANT						
Land and Land Rights (320)	36,402				36,402	11
Structures and Improvements (321)	782,514				782,514	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	257,642				257,642	14
Diesel Pumping Equipment (326)	2,935				2,935	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,079,493	0	0	0	1,079,493	
WATER TREATMENT PLANT						
Land and Land Rights (330)	600				600	17
Structures and Improvements (331)	440,062				440,062	18
Sand or Other Media Filtration Equipment (332)	142,665				142,665	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	583,327	0	0	0	583,327	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	3,669				3,669	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	157,128				157,128	24
Transmission and Distribution Mains (343)	1,000,571				1,000,571	25
Services (345)	183,934				183,934	26
Meters (346)	183,859	4,550	300		188,109	27
Hydrants (348)	154,585				154,585	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	197				197	29
Total Transmission and Distribution Plant	1,683,943	4,550	300	0	1,688,193	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	17,024				17,024	32
Computer Equipment (391.1)	1,967				1,967	33
Transportation Equipment (392)	107,666				107,666	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	4,535				4,535	36
Laboratory Equipment (395)	3,137				3,137	37
Power Operated Equipment (396)	8,001				8,001	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	142,330	0	0	0	142,330	
Total utility plant in service directly assignable	4,448,385	4,550	300	0	4,452,635	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,448,385	4,550	300	0	4,452,635	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	245,099				245,099	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	245,099	0	0	0	245,099	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,577,015				1,577,015	25
Services (345)	9,350				9,350	26
Meters (346)	0				0	27
Hydrants (348)	0				0	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,586,365	0	0	0	1,586,365	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,831,464	0	0	0	1,831,464	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,831,464	0	0	0	1,831,464	

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			8,499	8,499	1
February			7,164	7,164	2
March			8,051	8,051	3
April			7,800	7,800	4
May			8,154	8,154	5
June			7,225	7,225	6
July			7,897	7,897	7
August			7,553	7,553	8
September			7,733	7,733	9
October			7,344	7,344	10
November			6,865	6,865	11
December			7,000	7,000	12
Total annual pumpage	0	0	91,285	91,285	

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):	91,285	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	91,285	3
Less: Gallons (000's) sold:	60,835	4
Gallons (000's) entering distribution system but not sold:	30,450	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	23,000	10
Subtotal Estimated Usage:	23,000	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	7,450	17
Subtotal of Estimated Losses:	7,450	18
Percentage of water entering distribution system sold:	67%	19
Percentage of unaccounted for water:	8%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	438	22
Date of maximum: 05/18/2009		23
Cause of maximum: Flushing Hydrant		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	120	25
Date of minimum: 05/24/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	326,379	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:	3	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,648	35
Outside municipality?	22	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1-N1556 RIVERA AVENUE	1	42	16	35,120	Yes	1
WELL # 2-N1556 RIVERA AVENUE	2	42	16	45,000	Yes	2
WELL # 3-N1556 RIVERA AVENUE	3	42	16	39,100	Yes	3
WELL # 4-W7380 ST HWY 95	4	47	16	35,120	Yes	4

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	WELL # 1	WELL # 2	WELL # 3	1
Location	LEVIS TOWNSHIP	LEVIS TOWNSHIP	LEVIS TOWNSHIP	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1979	1979	1979	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	300	150	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1979	1979	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	10	10	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 4			15
Location	LEVIS TOWNSHIP			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	1990			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	400			22
Pump Motor or Standby Engine Mfr	U.S. MOTOR			23 24
Year Installed	1990			25
Type	ELECTRIC			26
Horsepower	15			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	38 X 40 STEEL TANK	BOOSTER STATION - B	WATER SPHEROID	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3 4
Year constructed	1926	1979	1970	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	160	0	165	9 10
Total capacity in gallons (actual)	250,000	50,000	200,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION		BOOSTER STATION	16 17 18
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	600.0000		600.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	0.750	0				0	1
M	D	1.000	0				0	2
M	D	1.250	0				0	3
M	D	1.500	0				0	4
M	D	2.000	0				0	5
M	D	4.000	5,353				5,353	6
P	D	4.000	600				600	7
M	D	6.000	59,252				59,252	8
M	D	8.000	25,986				25,986	9
M	D	10.000	16,157				16,157	10
M	D	12.000	56,930				56,930	11
Total Within Municipality			164,278	0	0	0	164,278	
Total Utility			164,278	0	0	0	164,278	

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	1,078				1,078	24	1
M	1.000	115				115	39	2
M	1.500	4				4		3
P	2.000	2				2		4
M	2.000	35				35	7	5
M	3.000	7				7		6
M	4.000	7				7	1	7
M	6.000	12				12		8
Total Utility		1,260	0	0	0	1,260	71	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,038	27	6	0	1,059	71	1
0.750	4	1	0	0	5	0	2
1.000	78	2	0	0	80	11	3
1.500	30	0	0	0	30	6	4
2.000	21	1	0	0	22	5	5
3.000	5	0	0	0	5	2	6
4.000	7	0	0	0	7	3	7
Total:	1,183	31	6	0	1,208	98	

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	908	111	0	13	0	27	1,059	1
0.750	0	2	1	1	0	1	5	2
1.000	36	31	3	9	0	1	80	3
1.500	4	17	3	6	0	0	30	4
2.000	0	14	2	5	1	0	22	5
3.000	0	0	0	5	0	0	5	6
4.000	0	3	0	4	0	0	7	7
Total:	948	178	9	43	1	29	1,208	

METERS

Meters (Page W-21)

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

The City has a program to test meters every 10 years.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	15				15	1
Within Municipality	195				195	2
Total Fire Hydrants	210	0	0	0	210	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

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:	210
Number of distribution system valves end of year:	360
Number of distribution valves operated during year:	185