



3015 (02-05-09)

ANNUAL REPORT

OF

Name: RIO MUNICIPAL WATER UTILITY

Principal Office: 207 LINCOLN AVENUE
P.O. BOX 276
RIO, WI 53960

For the Year Ended: DECEMBER 31, 2009

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
Village of Rio
Rio, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Rio as of December 31, 2009, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Rio and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIO MUNICIPAL WATER UTILITY

Utility Address: 207 LINCOLN AVENUE
P.O. BOX 276
RIO, WI 53960

When was utility organized? 1/1/1919

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ANDREA MILFRED

Title: VILLAGE CLERK - TREASURER

Office Address:

207 LINCOLN AVENUE
RIO, WI 53960

Telephone: (920) 992 - 5454

Fax Number: (920) 992 - 6108

Email Address: riovillage3@centurytel.net

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

Name: TERRY DRONE

Title: SENIOR ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC

2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: tdrone@johnsonblock.com

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

Name: MELVIN GILLEN

Title: VILLAGE PRESIDENT

Office Address:

207 LINCOLN AVE
RIO, WI 53960

Telephone: (920) 992 - 5454

Fax Number: (920) 992 - 6108

Email Address:

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

YES

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

Name: ALAN BREY, CPA

Title:

Office Address: JOHNSON BLOCK AND COMPANY, INC

2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: abrey@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/30/2009

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

Names and titles of utility management including manager or superintendent:

Name: ROBERT LANG

Title: UTILITY SUPERINTENDENT

Office Address:

207 LINCOLN AVENUE

P.O. BOX

RIO, WI 53960

Telephone: (920) 992 - 5454

Fax Number: (920) 992 - 6108

Email Address:

Name of utility commission/committee: RIO VILLAGE BOARD

Names of members of utility commission/committee:

DELBERT CURTIS, TRUSTEE

MELVIN GILLEN, PRESIDENT

JOANNE HUSOM, TRUSTEE

CHARLES JAMES, TRUSTEE

STAN STOFFLET, TRUSTEE

ROBERT STRAUSS, TRUSTEE

RUSSELL SUNDE, TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	156,919	150,904	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	72,996	90,145	2
Depreciation Expense (403)	28,326	25,118	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	38,973	29,977	5
Total Operating Expenses	140,295	145,240	
Net Operating Income	16,624	5,664	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	16,624	5,664	
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)	8,588	16,077	10
Miscellaneous Nonoperating Income (421)	50,370	0	11
Total Other Income	58,958	16,077	
Total Income	75,582	21,741	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,201)	(3,201)	12
Other Income Deductions (426)	9,233	9,233	13
Total Miscellaneous Income Deductions	6,032	6,032	
Income Before Interest Charges	69,550	15,709	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,121	8,337	14
Amortization of Debt Discount and Expense (428)	356	529	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	17,477	8,866	
Net Income	52,073	6,843	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,256,643	1,249,800	20
Balance Transferred from Income (433)	52,073	6,843	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)	1,308,716	1,256,643	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	156,919	0	156,919	1
Total (Acct. 400):	156,919	0	156,919	
Operation and Maintenance Expense (401-402):				
Derived	72,996	0	72,996	2
Total (Acct. 401-402):	72,996	0	72,996	
Depreciation Expense (403):				
Derived	28,326	0	28,326	3
Total (Acct. 403):	28,326	0	28,326	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	38,973	0	38,973	5
Total (Acct. 408):	38,973	0	38,973	
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:	16,624	0	16,624	
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):				
NONE	8,588		8,588	11
Total (Acct. 419):	8,588	0	8,588	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
CLEAN WATER FUND GRANT	0	42,168	42,168	13

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
INTEREST EXPENSE PAID BY TIF	8,202		8,202	14
Total (Acct. 421):	8,202	42,168	50,370	
TOTAL OTHER INCOME:	16,790	42,168	58,958	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(3,201)	0	(3,201)	15
NONE			0	16
Total (Acct. 425):	(3,201)	0	(3,201)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	9,233	9,233	17
NONE			0	18
Total (Acct. 426):	0	9,233	9,233	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,201)	9,233	6,032	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	17,121	0	17,121	19
Total (Acct. 427):	17,121	0	17,121	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	356		356	20
Total (Acct. 428):	356	0	356	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	17,477	0	17,477	
NET INCOME:	19,138	32,935	52,073	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	684,826	571,817	1,256,643	25
Total (Acct. 216):	684,826	571,817	1,256,643	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	19,138	32,935	52,073	26
Total (Acct. 433):	19,138	32,935	52,073	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	703,964	604,752	1,308,716	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	156,919	0	0	0	156,919	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	156,919	0	0	0	156,919	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,273,045	2,198,143	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	357,494	331,140	2
Net Utility Plant	1,915,551	1,867,003	
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)	455,181	222,188	5
Other Investments (124)	0	0	6
Sinking Funds (125)	17,306	48,967	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	472,487	271,155	
CURRENT AND ACCRUED ASSETS			
Cash (131)	9,682	668	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	100,989	84,733	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	19,480	20,906	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,568	41,133	18
Plant Materials and Operating Supplies (154)	6,928	5,815	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	138,647	153,255	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,427	1,783	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	1,427	1,783	
Total Assets and Other Debits	2,528,112	2,293,196	

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)	829,667	829,667	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,308,716	1,256,643	35
Total Proprietary Capital	2,138,383	2,086,310	
LONG-TERM DEBT			
Bonds (221)	101,317	109,924	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	230,252	39,256	38
Total Long-Term Debt	331,569	149,180	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)		326	40
Payables to Municipality (233)	1,228	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	4,649	2,891	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	7,474	6,479	46
Total Current and Accrued Liabilities	13,351	9,696	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	44,809	48,010	49
Total Deferred Credits	44,809	48,010	
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	2,528,112	2,293,196	

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	2,198,143	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)	1,524,674	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	688,481	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)	59,890				7
Total Utility Plant	2,273,045	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)	230,598	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	126,896	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	357,494	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,915,551	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)	213,477				213,477	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,326				28,326	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	785				785	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	29,111	0	0	0	29,111	16
Debits during year						17
Book cost of plant retired	11,990				11,990	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	11,990	0	0	0	11,990	25
Balance end of year (111.1)	230,598	0	0	0	230,598	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)	117,663				117,663	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	9,233				9,233	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	9,233	0	0	0	9,233	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)	126,896	0	0	0	126,896	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	6,928	5,815	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	6,928	5,815	

**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)				
1999 GENERAL OBLIGATION BONDS	356	428	1,427	1
Total			1,427	
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	829,667	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>829,667</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)	
1999 G.O. BONDS	07/15/1999	04/01/2013	4.83%	90,731	1
2009 CLEAN WATER FUND LOAN	11/12/2009	05/01/2029	2.69%	10,586	2
Total Bonds (Account 221):				101,317	

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)					
2002 STATE TRUST FUND LOANS	09/26/2002	03/15/2022	5.00%	37,252	2
2007 BOND ANTICIPATION NOTES	10/15/2007	10/01/2010	4.25%	193,000	3
Total for Account 224				230,252	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	38,973	2
Charged electric department expense		3
Charged sewer department expense	276	4
Other (explain):		
NONE		5
Total Accruals and other credits	39,249	
Taxes paid during year:		
County, state and local taxes	37,150	6
Social Security taxes	1,974	7
PSC Remainder Assessment	125	8
Other (explain):		
NONE		9
Total payments and other debits	39,249	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1999 G.O. BONDS	1,419	4,959	5,198	1,180	1
Subtotal	1,419	4,959	5,198	1,180	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
2007 BOND ANTICIPATION NOTES		10,274	8,202	2,072	3
2002 STATE TRUST FUND LOANS	1,472	1,888	1,963	1,397	4
Subtotal	1,472	12,162	10,165	3,469	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	2,891	17,121	15,363	4,649	

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):		
ADVANCE TO TID #1	317,976	1
ADVANCE TO TID #2	37,878	2
ADVANCE TO TID #3	99,327	3
Total (Acct. 123):	455,181	
Other Investments (124):		
NONE		4
Total (Acct. 124):	0	
Sinking Funds (125):		
REVENUE BOND FUND	4,125	5
DEPRECIATION FUND	13,181	6
Total (Acct. 125):	17,306	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,480	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	19,480	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
NONE		17
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER- SHARED METER EXPENSE ALLOCATION	1,568	18
Total (Acct. 145):	1,568	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY- OPERATING EXPENSES	1,228	25
Total (Acct. 233):	1,228	
Other Deferred Credits (253):		
Regulatory Liability	44,809	26
NONE		27
Total (Acct. 253):	44,809	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,517,168	0	0	0	1,517,168	1
Materials and Supplies	6,371	0	0	0	6,371	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	222,037	0	0	0	222,037	4
Customer Advances for Construction					0	5
Regulatory Liability	46,409	0	0	0	46,409	6
NONE					0	7
Average Net Rate Base	1,255,093	0	0	0	1,255,093	
Net Operating Income	16,624	0	0	0	16,624	8
Net Operating Income as a percent of						
Average Net Rate Base	1.32%	N/A	N/A	N/A	1.32%	

**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	48,010	0	0	0	48,010	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,201	0	0	0	3,201	3
Other (specify):						
NONE					0	4
Balance End of Year	44,809	0	0	0	44,809	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Water rate application has been submitted to PSC.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	146,411	141,008	1
Total Sales of Water	146,411	141,008	
Other Operating Revenues			
Forfeited Discounts (470)	673	622	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	9,835	9,274	5
Total Other Operating Revenues	10,508	9,896	
Total Operating Revenues	156,919	150,904	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	37,289	40,291	6
General Operating Expenses (680-691)	35,707	49,854	7
Total Operation and Maintenance Expenses	72,996	90,145	
Other Operating Expenses			
Depreciation Expense (403)	28,326	25,118	8
Amortization Expense (404-407)		0	9
Taxes (408)	38,973	29,977	10
Total Other Operating Expenses	67,299	55,095	
Total Operating Expenses	140,295	145,240	
NET OPERATING INCOME	16,624	5,664	

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)	395	19,555	62,500	5
Commercial (461.2)	53	3,872	10,291	6
Industrial (461.3)	6	189	831	7
Public Authority (461.4)	7	1,253	2,941	8
Total Metered Sales to General Customers (461)	461	24,869	76,563	
Private Fire Protection Service (462)	1		340	9
Public Fire Protection Service (463)	1		69,508	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	463	24,869	146,411	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	69,508	3
NONE		4
Total Public Fire Protection Service (463)	69,508	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	673	6
Other (specify):		
Total Forfeited Discounts (470)	673	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	275	9
TOWER RENT	9,053	10
Return on net investment in meters charged to sewer department	507	11
Other (specify):		
Total Other Water Revenues (474)	9,835	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	16,102	18,355	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	4,937	4,832	3
Chemicals (630)		1,326	4
Supplies and Expenses (640)	6,408	8,665	5
Repairs of Water Plant (650)	5,970	1,431	6
Transportation Expenses (660)	3,872	5,682	7
Total Plant Operation and Maintenance Expenses	37,289	40,291	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	10,711	10,470	8
Office Supplies and Expenses (681)	1,887	1,527	9
Outside Services Employed (682)	8,890	23,633	* 10
Insurance Expense (684)	4,980	4,085	11
Employees Pensions and Benefits (686)	8,895	9,688	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	344	451	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	35,707	49,854	
Total Operation and Maintenance Expenses	72,996	90,145	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 682 - Decrease due to tests on well #3 and repairs to well pump in 2008.

A/C 650 - Increase due to repairs to warning system and water mains in 2009.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		37,150	27,925	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		276	236	2
Net property tax equivalent		36,874	27,689	
Social Security		1,974	2,151	3
PSC Remainder Assessment		125	137	4
Other (specify): NONE			0	5
Total tax expense		38,973	29,977	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210730				3
County tax rate	mills		5.417970				4
Local tax rate	mills		8.363220				5
School tax rate	mills		12.445130				6
Voc. school tax rate	mills		1.630480				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.067530				10
Less: state credit	mills		1.885870				11
Net tax rate	mills		26.181660				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.363220				14
Combined School Tax Rate	mills		14.075610				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.438830				17
Total Tax Rate	mills		28.067530				18
Ratio of Local and School Tax to Total	dec.		0.799459				19
Total tax net of state credit	mills		26.181660				20
Net Local and School Tax Rate	mills		20.931155				21
Utility Plant, Jan. 1	\$	2,198,143	2,198,143				22
Materials & Supplies	\$	5,815	5,815				23
Subtotal	\$	2,203,958	2,203,958				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,203,958	2,203,958				26
Assessment Ratio	dec.		0.805300				27
Assessed Value	\$	1,774,847	1,774,847				28
Net Local & School Rate	mills		20.931155				29
Tax Equiv. Computed for Current Year	\$	37,150	37,150				30
Tax Equivalent per 1994 PSC Report	\$	9,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	37,150					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)	1,116				1,116	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)	13,670				13,670	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	14,786	0	0	0	14,786	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	18,419				18,419	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	13,398				13,398	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,614				8,614	16
Total Pumping Plant	40,431	0	0	0	40,431	
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)	4,813				4,813	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	4,813	0	0	0	4,813	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	362,615				362,615	24
Transmission and Distribution Mains (343)	813,969				813,969	25
Services (345)	74,015	20,862	2,970		91,907	* 26
Meters (346)	32,668	140	3,020		29,788	27
Hydrants (348)	95,566				95,566	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,378,833	21,002	5,990	0	1,393,845	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	12,876				12,876	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	1,940				1,940	33
Transportation Equipment (392)	45,788	6,000	6,000		45,788	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)	10,195				10,195	41
Total General Plant	70,799	6,000	6,000	0	70,799	
Total utility plant in service directly assignable	1,509,662	27,002	11,990	0	1,524,674	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,509,662	27,002	11,990	0	1,524,674	

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

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

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	501,559				501,559	25
Services (345)	107,400				107,400	26
Meters (346)	0				0	27
Hydrants (348)	79,522				79,522	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	688,481	0	0	0	688,481	
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	688,481	0	0	0	688,481	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	688,481	0	0	0	688,481	

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			2,615	2,615	1
February			2,074	2,074	2
March			2,199	2,199	3
April			2,271	2,271	4
May			2,523	2,523	5
June			2,574	2,574	6
July			2,782	2,782	7
August			2,335	2,335	8
September			2,546	2,546	9
October			2,409	2,409	10
November			3,252	3,252	11
December			2,350	2,350	12
Total annual pumpage	0	0	29,930	29,930	

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):	29,930	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	29,930	3
Less: Gallons (000's) sold:	24,869	4
Gallons (000's) entering distribution system but not sold:	5,061	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	150	7
Gallons (000's) used for fire protection:	120	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	50	10
Subtotal Estimated Usage:	320	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	150	13
Gallons (000's) lost due to service leaks or breaks:	50	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	50	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	4,491	17
Subtotal of Estimated Losses:	4,741	18
Percentage of water entering distribution system sold:	83%	19
Percentage of unaccounted for water:	15%	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.)	206	22
Date of maximum: 09/07/2009		23
Cause of maximum: water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	34	25
Date of minimum: 01/05/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	43,030	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	1	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,003	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
301 EAST RIO STREET	2	392	12	94,400	Yes	1
330 WEST LYONS STREET	3	405	12	78,750	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NUMBER 2	NUMBER 2 STANDBY	NUMBER 3	1
Location	301 EAST RIO STREET	301 E. RIO ST.	330 WEST LYONS STREET	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1953	1953	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	455	455	440	8
Pump Motor or Standby Engine Mfr	US	INTERNATIONAL	US	9
Year Installed	1953	1957	1968	10
Type	ELECTRIC	PROPANE	ELECTRIC	11
Horsepower	40	110	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NUMBER 3 STANDBY			15
Location	330 W. LYONS ST.			16
Purpose	S			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	1968			20
Type	CENTRIFUGAL			21
Actual Capacity (gpm)	440			22
Pump Motor or Standby Engine Mfr	FORD			23
Year Installed	1987			24
Type	NATURAL GAS			25
Horsepower	155			26
Footnotes				27
				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	NUMBER 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons (actual)	150,000		7
			8
			9
			10
			11
			12
			13
WATER TREATMENT PLANT			14
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
Filters, type (gravity, pressure, other, none)	NONE		17
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2798		18
Is a corrosion control chemical used (yes, no)?	N		19
Is water fluoridated (yes, no)?	Y		20
			21
			22
			23
			24
			25
			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			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	284				284	1
A	D	6.000	130				130	2
M	D	6.000	21,035				21,035	3
M	D	8.000	19,766				19,766	4
M	D	10.000	9,480				9,480	5
Total Within Municipality			50,695	0	0	0	50,695	
Total Utility			50,695	0	0	0	50,695	

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)	
L	0.750	161				161		1
M	0.750	164				164		2
M	1.000	191	13	13		191	59	3
L	1.000	3				3		4
M	2.000	10				10	2	5
M	3.000	1				1		6
M	4.000	4				4		7
Total Utility		534	13	13	0	534	61	

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	8		8		0		1
0.750	507		21		486	21	2
1.000	6	1	2		5	2	3
1.500	4				4	0	4
2.000	4				4	0	5
3.000	3				3	0	6
Total:	532	1	31	0	502	23	

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	0	0	0	0	0	0	0	1
0.750	415	52	0	0	0	19	486	2
1.000	0	3	0	1	0	1	5	3
1.500	0	3	0	1	0	0	4	4
2.000	0	2	1	1	0	0	4	5
3.000	0	1	0	1	0	1	3	6
Total:	415	61	1	4	0	21	502	

METERS

Meters (Page W-21)

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

Utility personnel are aware of the testing requirements and are attempting to meet these requirements.

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.

Station meters have not been checked every two years because the meter would have to be removed and sent in to be tested. The well would be out of service until the meter was returned.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	95				95	2
Total Fire Hydrants	95	0	0	0	95	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	95
Number of distribution system valves end of year:	131
Number of distribution valves operated during year:	50