



3015 (02-05-09)

ANNUAL REPORT

OF

Name: BLAIR MUNICIPAL WATER UTILITY

Principal Office: 122 SOUTH URBERG AVENUE
BLAIR, WI 54616

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

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Blair
Blair, Wisconsin

We have compiled, the balance sheets of the Blair Water Utility, an enterprise fund of the City of Blair as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009, included in the accompanying prescribed form in accordance with 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 of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

March 10, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLAIR MUNICIPAL WATER UTILITY

Utility Address: 122 SOUTH URBERG AVENUE
BLAIR, WI 54616

When was utility organized? 12/31/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LORI LADSTEN

Title: CITY CLERK-TREASURER

Office Address:

122 SOUTH URBERG AVENUE
BLAIR, WI 54616

Telephone: (608) 989 - 2517

Fax Number: (608) 989 - 2076

Email Address: blairclerk@centurytel.net

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

Name: KIMBERLY SHULT

Title: SENIOR MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 SOUTH SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4912

Fax Number: (612) 238 - 9100

Email Address: kimberly.shult@bakertilly.com

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

Name: MR MARK FREDERIXON

Title: CHAIRMAN OF UTILITY COMMISSION

Office Address:

122 SOUTH URBERG AVE
BLAIR, WI 54720

Telephone: (712) 989 - 2517 EXT

Fax Number: (715) 989 - 2076

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: KIMBERLY SHULT

Title: SENIOR MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 SOUTH SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4912

Fax Number: (612) 238 - 9100

Email Address: kimberly.shult@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 9/24/2009

Period covered by most recent audit: 1/1/2008-12/31/08

Names and titles of utility management including manager or superintendent:

Name: MR GARY CHRISTENSON

Title: SUPERINTENDENT

Office Address:

122 SOUTH URBERG AVENUE
BLAIR, WI 54616

Telephone: (715) 989 - 2517

Fax Number: (715) 989 - 2076

Email Address: n/a

Name of utility commission/committee: BLAIR UTILITY COMMISSION

Names of members of utility commission/committee:

- MR TODD BEATY
- MR MARK FREDERIXON
- MR TERRY WHEELER

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)	490,835	446,566	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	190,808	148,583	2
Depreciation Expense (403)	63,806	25,395	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	73,255	39,883	5
Total Operating Expenses	327,869	213,861	
Net Operating Income	162,966	232,705	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	162,966	232,705	
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)	828	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	828	0	
Total Income	163,794	232,705	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,897)	(7,897)	12
Other Income Deductions (426)	12,494	12,494	13
Total Miscellaneous Income Deductions	4,597	4,597	
Income Before Interest Charges	159,197	228,108	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,935	12,582	14
Amortization of Debt Discount and Expense (428)	0	3,875	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	9,432	19
Total Interest Charges	30,935	7,025	
Net Income	128,262	221,083	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,276,962	1,055,879	20
Balance Transferred from Income (433)	128,262	221,083	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)	1,405,224	1,276,962	

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	490,835	0	490,835	1
Total (Acct. 400):	490,835	0	490,835	
Operation and Maintenance Expense (401-402):				
Derived	190,808	0	190,808	2
Total (Acct. 401-402):	190,808	0	190,808	
Depreciation Expense (403):				
Derived	63,806	0	63,806	3
Total (Acct. 403):	63,806	0	63,806	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	73,255	0	73,255	5
Total (Acct. 408):	73,255	0	73,255	
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:	162,966	0	162,966	
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):				
INVESTMENT INCOME	828		828	11
Total (Acct. 419):	828	0	828	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	828	0	828	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(7,897)	0	(7,897)	14
NONE			0	15
Total (Acct. 425):	(7,897)	0	(7,897)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	12,494	12,494	16
NONE			0	17
Total (Acct. 426):	0	12,494	12,494	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,897)	12,494	4,597	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	30,935	0	30,935	18
Total (Acct. 427):	30,935	0	30,935	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	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:	30,935	0	30,935	
NET INCOME:	140,756	(12,494)	128,262	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	863,645	413,317	1,276,962	24
Total (Acct. 216):	863,645	413,317	1,276,962	
Balance Transferred from Income (433):				
Derived	140,756	(12,494)	128,262	25
Total (Acct. 433):	140,756	(12,494)	128,262	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,004,401	400,823	1,405,224	

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	490,835	0	0	0	490,835	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	490,835	0	0	0	490,835	

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	0.8	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)	4,079,320	3,964,324	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	686,910	623,846	2
Net Utility Plant	3,392,410	3,340,478	
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	2,395	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	80,628	80,209	8
Other Special Funds (128)	23,302	22,645	9
Total Other Property and Investments	103,930	105,249	
CURRENT AND ACCRUED ASSETS			
Cash (131)	357,748	136,322	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	6,617	6,518	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	78,004	91,522	15
Other Accounts Receivable (143)	0	343	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	770	0	18
Plant Materials and Operating Supplies (154)	8,393	7,306	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	451,532	242,011	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	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	0	0	
Total Assets and Other Debits	3,947,872	3,687,738	

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)	33,508	33,508	33
Appropriated Earned Surplus (215)	31,283	31,283	34
Unappropriated Earned Surplus (216)	1,405,224	1,276,962	35
Total Proprietary Capital	1,470,015	1,341,753	
LONG-TERM DEBT			
Bonds (221)	2,252,542	2,054,678	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,252,542	2,054,678	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	108,936	165,595	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	5,342	4,871	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	488	2,395	46
Total Current and Accrued Liabilities	114,766	172,861	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	110,549	118,446	49
Total Deferred Credits	110,549	118,446	
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	3,947,872	3,687,738	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,964,324	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)	3,432,832	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	646,488	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	4,079,320	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)	435,365	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	251,545	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	686,910	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	3,392,410	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)	384,795				384,795	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,806				63,806	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,808				1,808	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	65,614	0	0	0	65,614	16
Debits during year						17
Book cost of plant retired	15,044				15,044	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	15,044	0	0	0	15,044	25
Balance end of year (111.1)	435,365	0	0	0	435,365	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)	239,051				239,051	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	12,494				12,494	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	12,494	0	0	0	12,494	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)	251,545	0	0	0	251,545	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)	8,393	7,306	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	8,393	7,306	

**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)				
NONE				1
Total			0	
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	33,508	1
Changes during year (explain):		2
Balance end of year	<u>33,508</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)	
SDW LOAN	04/23/2008	05/01/2027	1.42%	2,252,542	1
Total Bonds (Account 221):				<u>2,252,542</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	73,255	2
Charged electric department expense		3
Charged sewer department expense	545	4
Other (explain):		
NONE		5
Total Accruals and other credits	73,800	
Taxes paid during year:		
County, state and local taxes	70,683	6
Social Security taxes	2,511	7
PSC Remainder Assessment	606	8
Other (explain):		
NONE		9
Total payments and other debits	73,800	
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)					
2008 SDW LOAN	4,871	30,935	30,464	5,342	1
Subtotal	4,871	30,935	30,464	5,342	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,871	30,935	30,464	5,342	

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	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND	80,628	4
Total (Acct. 126):	80,628	
Other Special Funds (128):		
BOND REDEMPTION FUND	23,302	5
Total (Acct. 128):	23,302	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	78,004	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	78,004	
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 MUNICIPALITY	770	15
Total (Acct. 145):	770	
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):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	110,549	23
NONE		24
Total (Acct. 253):	110,549	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,259,762	0	0	0	2,259,762	1
Materials and Supplies	7,849	0	0	0	7,849	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	410,080	0	0	0	410,080	4
Customer Advances for Construction					0	5
Regulatory Liability	114,497	0	0	0	114,497	6
NONE					0	7
Average Net Rate Base	1,743,034	0	0	0	1,743,034	
Net Operating Income	162,966	0	0	0	162,966	8
Net Operating Income as a percent of						
Average Net Rate Base	9.35%	N/A	N/A	N/A	9.35%	

**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	118,446	0	0	0	118,446	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,897	0	0	0	7,897	3
Other (specify):					0	4
Balance End of Year	110,549	0	0	0	110,549	

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.

7. Any additional matters.

In 2009, the utility completed construction of an iron maganese removal plant.

*

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	487,217	443,714	1
Total Sales of Water	487,217	443,714	
Other Operating Revenues			
Forfeited Discounts (470)	1,167	842	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,451	2,010	5
Total Other Operating Revenues	3,618	2,852	
Total Operating Revenues	490,835	446,566	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	152,611	116,682	6
General Operating Expenses (680-691)	38,197	31,901	7
Total Operation and Maintenance Expenses	190,808	148,583	
Other Operating Expenses			
Depreciation Expense (403)	63,806	25,395	8
Amortization Expense (404-407)		0	9
Taxes (408)	73,255	39,883	10
Total Other Operating Expenses	137,061	65,278	
Total Operating Expenses	327,869	213,861	
NET OPERATING INCOME	162,966	232,705	

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)	555	18,565	134,036	5
Commercial (461.2)	58	5,835	27,930	6
Industrial (461.3)	4	81,648	178,070	7
Public Authority (461.4)	11	1,205	7,216	8
Total Metered Sales to General Customers (461)	628	107,253	347,252	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		139,965	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	629	107,253	487,217	

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)	139,965	3
NONE		4
Total Public Fire Protection Service (463)	139,965	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,167	6
Other (specify):		
Total Forfeited Discounts (470)	1,167	
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):		
OTHER	1,213	9
Return on net investment in meters charged to sewer department	1,238	10
Other (specify):		
Total Other Water Revenues (474)	2,451	

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)	28,611	24,900	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	28,044	24,827	3
Chemicals (630)	46,992	44,754	4
Supplies and Expenses (640)	19,357	18,146	5
Repairs of Water Plant (650)	28,200	3,138	* 6
Transportation Expenses (660)	1,407	917	7
Total Plant Operation and Maintenance Expenses	152,611	116,682	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,877	4,935	8
Office Supplies and Expenses (681)	864	562	9
Outside Services Employed (682)	8,812	9,657	10
Insurance Expense (684)	4,322	4,626	11
Employees Pensions and Benefits (686)	19,049	11,464	* 12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	273	657	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	38,197	31,901	
Total Operation and Maintenance Expenses	190,808	148,583	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account #650 Repairs of Water Plant: Cost incurred for construction work in process for engineering costs for a possible extension of water to Kwik Trip were written off because the project was abandoned.

Account #686 Employee Pensions and Benefits: Health insurance expenses increased due to a 4% increase in premiums and change in employee coverage.

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		70,683	37,816	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		545	508	2
Net property tax equivalent		70,138	37,308	
Social Security		2,511	2,095	3
PSC Remainder Assessment		606	480	4
Other (specify): NONE			0	5
Total tax expense		73,255	39,883	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.177828				3
County tax rate	mills		5.958597				4
Local tax rate	mills		7.717070				5
School tax rate	mills		9.748656				6
Voc. school tax rate	mills		2.084279				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.686430				10
Less: state credit	mills		1.184058				11
Net tax rate	mills		24.502372				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.717070				14
Combined School Tax Rate	mills		11.832935				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.550005				17
Total Tax Rate	mills		25.686430				18
Ratio of Local and School Tax to Total	dec.		0.761102				19
Total tax net of state credit	mills		24.502372				20
Net Local and School Tax Rate	mills		18.648816				21
Utility Plant, Jan. 1	\$	3,964,324	3,964,324				22
Materials & Supplies	\$	7,306	7,306				23
Subtotal	\$	3,971,630	3,971,630				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,971,630	3,971,630				26
Assessment Ratio	dec.		0.954322				27
Assessed Value	\$	3,790,214	3,790,214				28
Net Local & School Rate	mills		18.648816				29
Tax Equiv. Computed for Current Year	\$	70,683	70,683				30
Tax Equivalent per 1994 PSC Report	\$	37,816					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	70,683					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)	6,570				6,570	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)	851				851	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	7,421	0	0	0	7,421	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	234,263				234,263	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	31,248	89,654	9,294		111,608	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	265,511	89,654	9,294	0	345,871	
WATER TREATMENT PLANT						
Land and Land Rights (330)	62				62	17
Structures and Improvements (331)	2,877	719,463			722,340	* 18
Sand or Other Media Filtration Equipment (332)	62,048	1,461,916			1,523,964	* 19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	64,987	2,181,379	0	0	2,246,366	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	15,019				15,019	22
Structures and Improvements (341)	8,957				8,957	23
Distribution Reservoirs and Standpipes (342)	219,867	8,415			228,282	24
Transmission and Distribution Mains (343)	292,010	48,308			340,318	25
Services (345)	77,089	8,870			85,959	26
Meters (346)	65,403	698			66,101	27
Hydrants (348)	62,895	14,085			76,980	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)	123				123	29
Total Transmission and Distribution Plant	741,363	80,376	0	0	821,739	
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)	4,006	9,774	5,750		8,030	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)	3,405				3,405	41
Total General Plant	7,411	9,774	5,750	0	11,435	
Total utility plant in service directly assignable	1,086,693	2,361,183	15,044	0	3,432,832	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,086,693	2,361,183	15,044	0	3,432,832	

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

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

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

Account #325 Electric Pumping Equipment: Installation of four new pumps, two were additions and two were replacements.

Account #331 Structures and Improvements: New water treatment plant

Account #332 Sand or Other Media Filtration Equipment: New water treatment plant

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)	106,047				106,047	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	106,047	0	0	0	106,047	
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)	380,783				380,783	25
Services (345)	119,161				119,161	26
Meters (346)	3,688				3,688	27
Hydrants (348)	36,809				36,809	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	540,441	0	0	0	540,441	
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	646,488	0	0	0	646,488	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	646,488	0	0	0	646,488	

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			11,373	11,373	1
February			10,753	10,753	2
March			12,143	12,143	3
April			12,628	12,628	4
May			12,101	12,101	5
June			11,555	11,555	6
July			12,473	12,473	7
August			12,139	12,139	8
September			11,857	11,857	9
October			12,046	12,046	10
November			10,845	10,845	11
December			11,609	11,609	12
Total annual pumpage	0	0	141,522	141,522	

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):	141,522	1
Less: Gallons (000's) used in the treatment process:	2,013	2
Subtotal: Gallons (000's) entering distribution system:	139,509	3
Less: Gallons (000's) sold:	107,253	4
Gallons (000's) entering distribution system but not sold:	32,256	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	771	7
Gallons (000's) used for fire protection:	100	8
Gallons (000's) used to prevent freezing of distribution system:	1,849	9
Gallons (000's) used for other system uses:	90	10
Subtotal Estimated Usage:	2,810	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:	29,446	17
Subtotal of Estimated Losses:	29,446	18
Percentage of water entering distribution system sold:	77%	19
Percentage of unaccounted for water:	21%	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.)	569	22
Date of maximum: 05/31/2009		23
Cause of maximum: Hydrant flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	181	25
Date of minimum: 02/18/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	297,883	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:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		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)	
642 PARK ROAD EAST	#5	72	42	151,000	Yes	1
972 SKUMLIEN ROAD	#6	96	16	155,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	#5	#6	IRON PLANT 1	1
Location	WELL #5	WELL #6	IRON PLANT	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	MUNICIPAL	MUNICIPAL	MUNICIPAL	5
Year Installed	2009	2009	2009	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	540	500	600	8
Pump Motor or Standby Engine Mfr	MUNICIPAL	MUNICIPAL	MUNICIPAL	9
Year Installed	2009	2009	2009	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	15	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	IRON PLANT 2			15
Location	IRON PLANT			16
Purpose	P			17
Destination	T			18
Pump Manufacturer	MUNICIPAL			19
Year Installed	2009			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	600			22
Pump Motor or Standby Engine Mfr	MUNICIPAL			23
Year Installed	2009			24
Type	ELECTRIC			25
Horsepower	50			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	ELLAND ROUTE	GRANDBERG HILL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R		3
Year constructed	2002	1965		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	172	192		6
Total capacity in gallons (actual)	400,000	150,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		11
Filters, type (gravity, pressure, other, none)		PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.5000		13
Is a corrosion control chemical used (yes, no)?		Y		14
Is water fluoridated (yes, no)?		Y		15
Footnotes				16

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	4.000	3,431				3,431	1
M	D	6.000	32,173				32,173	2
P	D	6.000	2,120				2,120	3
M	D	8.000	7,573				7,573	4
P	D	8.000	86				86	5
P	D	10.000	7,515	920			8,435	* 6
P	D	12.000	0	30			30	* 7
Total Within Municipality			52,898	950	0	0	53,848	
Total Utility			52,898	950	0	0	53,848	

WATER MAINS

Water Mains (Page W-19)

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

Additions were financed through the proceeds of a Safe Drinking Water Loan.

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	384	5			389	*	1
L	0.750	26				26		2
M	1.000	85				85	13	3
M	1.500	7				7		4
M	2.000	9				9		5
P	3.000	1				1		6
M	4.000	3				3		7
Total Utility		515	5	0	0	520	13	

WATER SERVICES

Water Services (Page W-20)

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

Additions were financed with proceeds of a Safe Drinking Water Loan.

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	596	5			601	50	1
0.750	0				0	0	2
1.000	7				7	0	3
1.500	6		0		6	0	4
2.000	7				7	0	5
3.000	4				4	0	6
4.000	2				2	0	7
Total:	622	5	0	0	627	50	

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	510	60	1	7	0	23	601	1
0.750	0	0	0	0	0	0	0	2
1.000	3	3	0	1	0	0	7	3
1.500	2	2	0	2	0	0	6	4
2.000	0	5	1	0	0	1	7	5
3.000	0	0	1	3	0	0	4	6
4.000	0	0	2	0	0	0	2	7
Total:	515	70	5	13	0	24	627	

METERS

Meters (Page W-21)

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

The utility is aware of the requirements for testing and/or replacing meters 1" or smaller.
2008 and 2009 testing was unusually low.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	75	1			76	2
Total Fire Hydrants	75	1	0	0	76	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	76
Number of distribution system valves end of year:	93
Number of distribution valves operated during year:	50