



3015 (02-05-09)

ANNUAL REPORT

OF

Name: TURTLE LAKE WATER AND SEWER UTILITIES

Principal Office: 114 MARTIN AVENUE
TURTLE LAKE, WI 54889

For the Year Ended: DECEMBER 31, 2009

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I LINDA FLOTTUM of
(Person responsible for accounts)
TURTLE LAKE WATER AND SEWER UTILITIES, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/15/2010
(Date)

VILLAGE TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Turtle Lake
Turtle Lake, Wisconsin

We have compiled the balance sheets of the Turtle Lake Water Utility, an enterprise fund of the Village of Turtle Lake 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.

BAKER TILLY VIRCHOW KRAUSE, LLP

March 15, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TURTLE LAKE WATER AND SEWER UTILITIES

Utility Address: 114 MARTIN AVENUE
TURTLE LAKE, WI 54889

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA FLOTTUM

Title: TREASURER

Office Address:

114 MARTIN AVENUE
TURTLE LAKE, WI 54889

Telephone: (715) 986 - 2241

Fax Number: (715) 986 - 4252

Email Address: treasurer@turtlelakewi.com

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

Name: AMANDA MBOGA

Title: SENIOR ACCOUNTANT

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4909

Fax Number: (612) 238 - 9086

Email Address: amanda.mboga@bakertilly.com

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

Name: MS LAURIE TARMAN

Title: PRESIDENT

Office Address:

114 MARTIN AVE
TURTLE LAKE, WI 54889

Telephone: (715) 986 - 2241

Fax Number: (715) 986 - 4252

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:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4500

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/11/2009

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

Names and titles of utility management including manager or superintendent:

Name: MR CORY DAVIS

Title: PUBLIC WORKS DIRECTOR

Office Address:

114 MARTIN AVENUE
TURTLE LAKE, WI 54889

Telephone: (715) 986 - 2241

Fax Number: (715) 986 - 4252

Email Address:

Name: MR GARY HANSON

Title: VILLAGE ADMINISTRATOR

Office Address:

114 MARTIN AVENUE
TURTLE LAKE, WI 54889

Telephone: (715) 986 - 2241

Fax Number: (715) 986 - 4252

Email Address: admin@turtlelakewi.com

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR DENNIS BECKER, TRUSTEE
- MR TOM FLOTTUM, TRUSTEE
- MR RAY HALL, TRUSTEE
- MR WILLIAM ITZIN, TRUSTEE
- MR ANDY KOENIG, TRUSTEE
- MR JEAN PABST, TRUSTEE
- MS LAURIE TARMAN, PRESIDENT

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)	219,334	239,073	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	111,644	135,020	2
Depreciation Expense (403)	39,178	26,402	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	48,706	36,246	5
Total Operating Expenses	199,528	197,668	
Net Operating Income	19,806	41,405	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,806	41,405	
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)	16,549	15,851	10
Miscellaneous Nonoperating Income (421)	691,996	0	11
Total Other Income	708,545	15,851	
Total Income	728,351	57,256	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,009)	(6,009)	12
Other Income Deductions (426)	14,088	10,682	13
Total Miscellaneous Income Deductions	8,079	4,673	
Income Before Interest Charges	720,272	52,583	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,378	0	14
Amortization of Debt Discount and Expense (428)	551	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	33,171	26,810	18
Interest Charged to Construction--Cr. (432)	0	10,829	19
Total Interest Charges	35,100	15,981	
Net Income	685,172	36,602	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,856,371	1,819,769	20
Balance Transferred from Income (433)	685,172	36,602	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	421,793	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,119,750	1,856,371	

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	219,334	0	219,334	1
Total (Acct. 400):	219,334	0	219,334	
Operation and Maintenance Expense (401-402):				
Derived	111,644	0	111,644	2
Total (Acct. 401-402):	111,644	0	111,644	
Depreciation Expense (403):				
Derived	39,178	0	39,178	3
Total (Acct. 403):	39,178	0	39,178	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	48,706	0	48,706	5
Total (Acct. 408):	48,706	0	48,706	
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:	19,806	0	19,806	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	16,549		16,549	11
Total (Acct. 419):	16,549	0	16,549	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		691,996	691,996	12
NONE			0	13
Total (Acct. 421):	0	691,996	691,996	
TOTAL OTHER INCOME:	16,549	691,996	708,545	

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	(6,009)	0	(6,009)	14
NONE			0	15
Total (Acct. 425):	(6,009)	0	(6,009)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	14,088	14,088	16
NONE			0	17
Total (Acct. 426):	0	14,088	14,088	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,009)	14,088	8,079	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	1,378	0	1,378	18
Total (Acct. 427):	1,378	0	1,378	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF BOND ISSUANCE COSTS	551		551	19
Total (Acct. 428):	551	0	551	
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	33,171	0	33,171	22
Total (Acct. 431):	33,171	0	33,171	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	35,100	0	35,100	
NET INCOME:	7,264	677,908	685,172	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,076,154	780,217	1,856,371	24
Total (Acct. 216):	1,076,154	780,217	1,856,371	
Balance Transferred from Income (433):				
Derived	7,264	677,908	685,172	25
Total (Acct. 433):	7,264	677,908	685,172	
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):				
ADJUSTMENT FOR PY METER ERROR	8,252	0	8,252	27
RECLASSIFY 2004-2006 CONTRIBUTIONS AS PAID IN BY MUNICIPAL/		413,541	413,541	28
Total (Acct. 435)--Debit:	8,252	413,541	421,793	
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):	1,075,166	1,044,584	2,119,750	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

Done

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

There were errors made in the prior year in reading a few customer meters. This amount represents the total that was credited back to customers in 2009 related to these errors.

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):					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	219,334	0	0	0	219,334	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	219,334	0	0	0	219,334	

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	0.9	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)	3,609,489	2,808,247	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	517,609	462,708	2
Net Utility Plant	3,091,880	2,345,539	
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)	415,993	415,993	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	1,004,708	0	9
Total Other Property and Investments	1,420,701	415,993	
CURRENT AND ACCRUED ASSETS			
Cash (131)	688,978	1,020,680	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	57,953	41,950	15
Other Accounts Receivable (143)	691,996	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	16,020	14,068	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	1,454,947	1,076,698	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,399	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	13,399	0	
Total Assets and Other Debits	5,980,927	3,838,230	

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)	926,705	513,164	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,119,750	1,856,371	35
Total Proprietary Capital	3,046,455	2,369,535	
LONG-TERM DEBT			
Bonds (221)	516,468	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	516,468	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	2,050,000	1,300,000	39
Accounts Payable (232)	247,326	51,747	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	36,549	26,810	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	2,333,875	1,378,557	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	84,129	90,138	49
Total Deferred Credits	84,129	90,138	
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	5,980,927	3,838,230	

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	2,808,247	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,356,094	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,009,146	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)	244,249				7
Total Utility Plant	3,609,489	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)	319,607	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	198,002	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	517,609	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	3,091,880	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)	278,794				278,794	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,178				39,178	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,935				3,935	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	43,113	0	0	0	43,113	16
Debits during year						17
Book cost of plant retired	2,300				2,300	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,300	0	0	0	2,300	25
Balance end of year (111.1)	319,607	0	0	0	319,607	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)	183,914				183,914	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	14,088				14,088	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	14,088	0	0	0	14,088	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)	198,002	0	0	0	198,002	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
WIP - NONREGULATED SEWER	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	16,020	14,068	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	16,020	14,068	

**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)				
UNAMORTIZED DEBT ISSUANCE EXPENSE	551	428	13,399	1
Total			13,399	
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	513,164	1
Changes during year (explain):		
RECLASSIFY 2004-2006 CONTRIBUTIONS AS PAID IN BY MUNICIPALITY	413,541	2
Balance end of year	926,705	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2009 SAFE DRINKING WATER FUND LOAN	03/25/2009	05/01/2028	1.60%	516,468	1
Total Bonds (Account 221):				516,468	

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)					
BOND ANTICIPATION NOTES	03/25/2009	01/29/2010	2.25%	2,050,000	3
Total for Account 231				2,050,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	48,706	2
Charged electric department expense		3
Charged sewer department expense	1,341	4
Other (explain):		
NONE		5
Total Accruals and other credits	50,047	
Taxes paid during year:		
County, state and local taxes	48,374	6
Social Security taxes	1,475	7
PSC Remainder Assessment	198	8
Other (explain):		
NONE		9
Total payments and other debits	50,047	
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)					
SAFE DRINKING WATER LOAN	0	1,378		1,378	1
Subtotal	0	1,378	0	1,378	
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)					
BOND ANTICIPATION NOTE	26,810	33,171	24,810	35,171	4
Subtotal	26,810	33,171	24,810	35,171	
Total	26,810	34,549	24,810	36,549	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCES TO SEWER	415,993	1
Total (Acct. 123):	415,993	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
UNEXPENDED BOND PROCEEDS	1,004,708	5
Total (Acct. 128):	1,004,708	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	57,953	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	57,953	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
GRANT RECEIVABLE	691,996	14
Total (Acct. 143):	691,996	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
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	84,129	23
NONE		24
Total (Acct. 253):	84,129	

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)	2,102,217	0	0	0	2,102,217	1
Materials and Supplies	15,044	0	0	0	15,044	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	299,200	0	0	0	299,200	4
Customer Advances for Construction					0	5
Regulatory Liability	87,133	0	0	0	87,133	6
NONE					0	7
Average Net Rate Base	1,730,928	0	0	0	1,730,928	
Net Operating Income	19,806	0	0	0	19,806	8
Net Operating Income as a percent of						
Average Net Rate Base	1.14%	N/A	N/A	N/A	1.14%	

**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	90,138	0	0	0	90,138	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,009	0	0	0	6,009	3
Other (specify):					0	4
Balance End of Year	84,129	0	0	0	84,129	

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.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	209,191	231,488	1
Total Sales of Water	209,191	231,488	
Other Operating Revenues			
Forfeited Discounts (470)	3,094	505	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,049	7,080	5
Total Other Operating Revenues	10,143	7,585	
Total Operating Revenues	219,334	239,073	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	61,363	69,826	6
General Operating Expenses (680-691)	50,281	65,194	7
Total Operation and Maintenance Expenses	111,644	135,020	
Other Operating Expenses			
Depreciation Expense (403)	39,178	26,402	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	48,706	36,246	10
Total Other Operating Expenses	87,884	62,648	
Total Operating Expenses	199,528	197,668	
NET OPERATING INCOME	19,806	41,405	

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)	1	25	13	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	25	13	
Metered Sales to General Customers (461)				
Residential (461.1)	358	13,998	49,926	5
Commercial (461.2)	94	21,162	35,133	6
Industrial (461.3)	4	41,709	50,903	7
Public Authority (461.4)	13	1,862	4,780	8
Total Metered Sales to General Customers (461)	469	78,731	140,742	
Private Fire Protection Service (462)	0		0	9
Public Fire Protection Service (463)	1		68,436	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	471	78,756	209,191	

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)	68,436	3
NONE		4
Total Public Fire Protection Service (463)	68,436	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,094	6
Other (specify):		
Total Forfeited Discounts (470)	3,094	
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 REVENUES	1,763	9
Return on net investment in meters charged to sewer department	5,286	10
Other (specify):		
Total Other Water Revenues (474)	7,049	

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.

Return on net investment in meteres charged to sewer department balance.

Miscellaneous revenues is primarily comprised of sprinkler charges.

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)	23,372	25,135	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	15,300	15,520	3
Chemicals (630)	10,390	8,859	4
Supplies and Expenses (640)	4,161	5,385	5
Repairs of Water Plant (650)	6,176	12,809	* 6
Transportation Expenses (660)	1,964	2,118	7
Total Plant Operation and Maintenance Expenses	61,363	69,826	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	15,165	11,074	* 8
Office Supplies and Expenses (681)	438	2,719	9
Outside Services Employed (682)	12,187	29,074	* 10
Insurance Expense (684)	8,958	8,576	11
Employees Pensions and Benefits (686)	12,941	12,952	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	592	799	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	50,281	65,194	
Total Operation and Maintenance Expenses	111,644	135,020	

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.

Repairs of Water Plant (650): In 2008, there were costs of \$3,700 for asphalt patching due to water main work performed that year. There were no similar repair costs in 2009.

Administrative and General Salaries (680): The utility was without an administrator for a portion of both 2009 and 2008. For 2009, the absence was only 5 months, compared to 8 months in 2008.

Outside Services Employed (682): In 2008, there were issue costs for interim financing, a water rate case, and remote meter reader system. These were all non-recurring type items.

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	699	48,374	35,340	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,341	699	2
Net property tax equivalent		47,033	34,641	
Social Security		1,475	1,385	3
PSC Remainder Assessment		198	220	4
Other (specify): NONE			0	5
Total tax expense		48,706	36,246	

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			Barron	Polk			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.162816	0.179591			3
County tax rate	mills		4.113724	4.619999			4
Local tax rate	mills		8.356329	8.356330			5
School tax rate	mills		8.848225	9.759862			6
Voc. school tax rate	mills		1.012806	1.117156			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		22.493900	24.032938			10
Less: state credit	mills		2.150063	0.918394			11
Net tax rate	mills		20.343837	23.114544			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.356329	8.356330			14
Combined School Tax Rate	mills		9.861031	10.877018			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.217360	19.233348			17
Total Tax Rate	mills		22.493900	24.032938			18
Ratio of Local and School Tax to Total	dec.		0.809880	0.800291			19
Total tax net of state credit	mills		20.343837	23.114544			20
Net Local and School Tax Rate	mills		16.476067	18.498365			21
Utility Plant, Jan. 1	\$	2,808,247	2,785,765	22,482			22
Materials & Supplies	\$	14,068	14,068	0			23
Subtotal	\$	2,822,315	2,799,833	22,482			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	2,822,315	2,799,833	22,482			26
Assessment Ratio	dec.		1.040129	0.944965			27
Assessed Value	\$	2,933,432	2,912,187	21,245			28
Net Local & School Rate	mills		16.476067	18.498365			29
Tax Equiv. Computed for Current Year	\$	48,374	47,981	393			30
Tax Equivalent per 1994 PSC Report	\$	33,072					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	48,374					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)	50				50	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)	53,760	396,530			450,290	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	53,810	396,530	0	0	450,340	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	22,687	27,068			49,755	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	23,295	12,224	2,300		33,219	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	45,982	39,292	2,300	0	82,974	
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)	2,858				2,858	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,858	0	0	0	2,858	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	50				50	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	15,819				15,819	24
Transmission and Distribution Mains (343)	1,143,312	53,620			1,196,932	* 25
Services (345)	129,513				129,513	26
Meters (346)	156,472				156,472	27
Hydrants (348)	212,126	10,611			222,737	* 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	1,657,292	64,231	0	0	1,721,523	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	624				624	32
Computer Equipment (391.1)	2,454				2,454	33
Transportation Equipment (392)	2,500				2,500	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)	69,282	10,000			79,282	* 40
Miscellaneous Equipment (398)	13,539				13,539	41
Total General Plant	88,399	10,000	0	0	98,399	
Total utility plant in service directly assignable	1,848,341	510,053	2,300	0	2,356,094	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,848,341	510,053	2,300	0	2,356,094	

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.

Additions are related to the new Well #3 and wellhouse.

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)	41,221	156,903			198,124	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	41,221	156,903	0	0	198,124	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0	264,041			264,041	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	30,748	37,657			68,405	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	30,748	301,698	0	0	332,446	
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)	250,678				250,678	24
Transmission and Distribution Mains (343)	155,967				155,967	25
Services (345)	48,401				48,401	26
Meters (346)	0				0	27
Hydrants (348)	23,530				23,530	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	478,576	0	0	0	478,576	
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	550,545	458,601	0	0	1,009,146	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	550,545	458,601	0	0	1,009,146	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

General footnotes

Contributed plant additions do not match contribution revenues due to a portion of the revenue being allocated to the water tower project, which is currently in construction work in progress. A portion of the water tower will be allocated to contributed plant when it is placed in service.

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

Additions are related to the new Well #3 and wellhouse.

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			7,598	7,598	1
February			6,967	6,967	2
March			7,789	7,789	3
April			7,175	7,175	4
May			8,295	8,295	5
June			7,732	7,732	6
July			7,897	7,897	7
August			7,918	7,918	8
September			8,571	8,571	9
October			7,375	7,375	10
November			6,719	6,719	11
December			7,123	7,123	12
Total annual pumpage	0	0	91,159	91,159	

WATER LOSS AND OTHER STATISTICS

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

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	91,159	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	91,159	3
Less: Gallons (000's) sold:	78,756	4
Gallons (000's) entering distribution system but not sold:	12,403	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	5,096	7
Gallons (000's) used for fire protection:	85	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	5,181	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:	40	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	7,182	17
Subtotal of Estimated Losses:	7,222	18
Percentage of water entering distribution system sold:	86%	19
Percentage of unaccounted for water:	8%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	558	28
Date of maximum: 09/29/2009		29
Cause of maximum: Flushing		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	88	33
Date of minimum: 12/24/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	171,688	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals served):		42
Inside municipality?	1,065	43
Outside municipality?		44

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)	
ELM STREET	#1	739	10	216,000	Yes	1
MAPLE STREET	#2	748	12	720,000	Yes	2
14TH AVENEUE	#3	272	12	432,000	Yes	3

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)	#3	#1
Identification	#1	#2		#3	1
Location	ELM STREET	MAPLE STREET		TOWN LINE ROAD	2
Purpose	P	P		P	3
Destination	D	D		D	4
Pump Manufacturer	GRUFAS	JOHNSON		CHRISTENSEN	5
Year Installed	1988	1969		2009	6
Type	SUBMERSIBLE	VERTICAL TURBINE		VERTICAL TURBINE	7
Actual Capacity (gpm)	150	550		500	8
Pump Motor or Standby Engine Mfr	GE	GE		EMERSON	9
Year Installed	1954	1969		2009	10
Type	ELECTRIC	ELECTRIC		ELECTRIC	11
Horsepower	20	50		50	12
Footnotes					13
					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#3	#1
Identification				#3	15
Location				#3	16
Purpose				#3	17
Destination				#3	18
Pump Manufacturer				#3	19
Year Installed				#3	20
Type				#3	21
Actual Capacity (gpm)				#3	22
Pump Motor or Standby Engine Mfr				#3	23
Year Installed				#3	24
Type				#3	25
Horsepower				#3	26
Footnotes				#3	27
				#3	28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1988		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons (actual)	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)	GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	272.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	3.000	4,120				4,120	1
M	D	4.000	7,616				7,616	2
M	D	6.000	8,676				8,676	3
M	D	8.000	41,379				41,379	4
M	D	10.000	500				500	5
M	D	12.000	44	1,300			1,344	* 6
Total Within Municipality			62,335	1,300	0	0	63,635	
Total Utility			62,335	1,300	0	0	63,635	

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 utility financed.

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	333				333	2	1
M	1.000	94				94	67	2
M	1.250	6				6		3
M	1.500	10				10		4
M	2.000	25				25	1	5
M	4.000	6				6		6
M	6.000	2				2		7
M	8.000	1				1		8
Total Utility		477	0	0	0	477	70	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	448				448	7	1
1.000	20				20	2	2
1.250	3				3	1	3
1.500	20				20	6	4
2.000	16				16	2	5
3.000	2				2	1	6
4.000	7				7	0	7
Total:	516	0	0	0	516	19	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	367	59	0	6	0	16	448	1
1.000	1	17	0	2	0	0	20	2
1.250	0	2	0	1	0	0	3	3
1.500	3	16	0	1	0	0	20	4
2.000	0	11	4	1	0	0	16	5
3.000	0	1	0	1	0	0	2	6
4.000	0	1	4	2	0	0	7	7
Total:	371	107	8	14	0	16	516	

METERS

Meters (Page W-21)

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

Utility will be replacing its one inch and smaller meters over the next 4 years.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	133	3			136	2
Total Fire Hydrants	133	3	0	0	136	
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:	126
Number of distribution system valves end of year:	198
Number of distribution valves operated during year:	198