



3015 (02-05-09)

ANNUAL REPORT

OF

Name: WASHBURN WATER & SEWER UTILITY

Principal Office: WASHINGTON AVENUE
P.O. BOX 638
WASHBURN, WI 54891

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 VICKI E SWANSON of
(Person responsible for accounts)

WASHBURN WATER & SEWER UTILITY, 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) 03/01/2010
(Date)

CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WASHBURN WATER & SEWER UTILITY

Utility Address: WASHINGTON AVENUE
P.O. BOX 638
WASHBURN, WI 54891

When was utility organized? 8/1/1934

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VICKI E SWANSON

Title: CITY CLERK TREASURER

Office Address:

CITY OF WASHBURN
WASHBURN, WI 54891

Telephone: (715) 373 - 6160

Fax Number: (715) 373 - 6148

Email Address: veswan@charter.net

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

Name: MARK A VAN VLACK

Title: CPA

Office Address: MAITLAND, SINGLER & VAN VLACK S.C.
306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

Email Address: mvanvlack@ncis.net

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

Name: JOHN F BAREGI

Title: COUNCIL PRESIDENT

Office Address:

516 W PINE ST
WASHBURN, WI 54891

Telephone: (715) 373 - 5198

Fax Number: (715) 373 - 6148

Email Address: jbaregi@centurytel.net

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: MARK A VAN VLACK

Title: CPA

Office Address: MAITLAND, SINGLER & VAN VLACK S.C.
306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

Email Address: mvanvlack@ncis.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/15/2009

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

Names and titles of utility management including manager or superintendent:

Name: MR. MICHAEL DECUR

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

119 WASHINGTON AVENUE
P.O. BOX 638
WASHBURN, WI 54891

Telephone: (715) 373 - 6171

Fax Number: (715) 373 - 6148

Email Address: dpwwashburn@charter.net

Name of utility commission/committee: WASHBURN CITY COUNCIL

Names of members of utility commission/committee:

- MS RUTH F AMRAEN
- MR RICHARD M AVOL
- MR JOHN F BAREGI, COUNCIL PRESIDENT
- MR RALPH C BRZEZINSKI, MAYOR
- MS KRISTY M JENSCH
- MS MARY MCGRATH
- MS CARRIE WARTMAN

Is sewer service rendered by the utility? YES

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:

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)	405,934	409,466	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	177,876	173,080	2
Depreciation Expense (403)	91,169	89,689	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	34,219	33,939	5
Total Operating Expenses	303,264	296,708	
Net Operating Income	102,670	112,758	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	102,670	112,758	
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)	16,228	22,728	10
Miscellaneous Nonoperating Income (421)	89,516	72,244	11
Total Other Income	105,744	94,972	
Total Income	208,414	207,730	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,182)	(5,182)	12
Other Income Deductions (426)	81,623	82,294	13
Total Miscellaneous Income Deductions	76,441	77,112	
Income Before Interest Charges	131,973	130,618	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	380,689	384,338	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	18,758	19,483	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	399,447	403,821	
Net Income	(267,474)	(273,203)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,635,199	8,908,402	20
Balance Transferred from Income (433)	(267,474)	(273,203)	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)	8,367,725	8,635,199	

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	405,934	0	405,934	1
Total (Acct. 400):	405,934	0	405,934	
Operation and Maintenance Expense (401-402):				
Derived	177,876	0	177,876	2
Total (Acct. 401-402):	177,876	0	177,876	
Depreciation Expense (403):				
Derived	91,169	0	91,169	3
Total (Acct. 403):	91,169	0	91,169	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	34,219	0	34,219	5
Total (Acct. 408):	34,219	0	34,219	
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:	102,670	0	102,670	
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):				
SPECIAL ASSESSMENTS	0	13,049	13,049	11
CASH INVESTMENTS	3,179		3,179	12
Total (Acct. 419):	3,179	13,049	16,228	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		4,000	4,000	13
NON REGULATED SEWER UTILITY	82,404	0	82,404	14
MISC NONOPERATING INCOME	1,112	0	1,112	15

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
SEWER UTILITY CONTRIBUTIONS	2,000		2,000	16
Total (Acct. 421):	85,516	4,000	89,516	
TOTAL OTHER INCOME:	88,695	17,049	105,744	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,182)	0	(5,182)	17
NONE			0	18
Total (Acct. 425):	(5,182)	0	(5,182)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	81,623	81,623	19
NONE			0	20
Total (Acct. 426):	0	81,623	81,623	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,182)	81,623	76,441	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	380,689	0	380,689	21
Total (Acct. 427):	380,689	0	380,689	
Amortization of Debt Discount and Expense (428):				
NONE			0	22
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	18,758	0	18,758	24
Total (Acct. 430):	18,758	0	18,758	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	399,447	0	399,447	
NET INCOME:	(202,900)	(64,574)	(267,474)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,990,888	4,644,311	8,635,199	27
Total (Acct. 216):	3,990,888	4,644,311	8,635,199	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(202,900)	(64,574)	(267,474)	28
Total (Acct. 433):	(202,900)	(64,574)	(267,474)	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,787,988	4,579,737	8,367,725	

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	405,934	0	0	0	405,934	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	405,934	0	0	0	405,934	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.5	1
Electric		2
Gas		3
Sewer	1.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	9,646,631	9,605,151	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,082,219	921,330	2
Net Utility Plant	8,564,412	8,683,821	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	10,338,714	10,333,164	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,043,608	836,889	4
Net Nonutility Property	9,295,106	9,496,275	
Investment in Municipality (123)	0	0	5
Other Investments (124)	295,636	304,342	6
Sinking Funds (125)	147,091	144,657	7
Depreciation Fund (126)	296,381	254,636	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	10,034,214	10,199,910	
CURRENT AND ACCRUED ASSETS			
Cash (131)	11,468	15,566	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	31,765	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	45,932	48,213	15
Other Accounts Receivable (143)	82,086	81,772	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	49,042	59,670	18
Plant Materials and Operating Supplies (154)	25,406	24,544	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	1,216	23
Interest and Dividends Receivable (171)	11	2,192	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	213,945	264,938	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	2,323	2,323	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	2,323	2,323	
Total Assets and Other Debits	18,814,894	19,150,992	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,354,714	1,350,672	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	8,367,725	8,635,199	35
Total Proprietary Capital	9,722,439	9,985,871	
LONG-TERM DEBT			
Bonds (221)	8,724,205	8,848,722	36
Advances from Municipality (223)	99,617	116,220	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	8,823,822	8,964,942	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	49,634	17,408	* 40
Payables to Municipality (233)	56,208	10,440	41
Customer Deposits (235)	0	25	42
Taxes Accrued (236)	27,484	24,024	43
Interest Accrued (237)	62,765	63,363	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	0	7,195	46
Total Current and Accrued Liabilities	196,091	122,455	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	72,542	77,724	49
Total Deferred Credits	72,542	77,724	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	18,814,894	19,150,992	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

REPORT IS BEING AMENDED TO REFLECT AN OVERBILLING ERROR OF \$7,105 THAT WAS DISCOVERED
SUBSEQUENT TO TO ORIGINAL FILING. THIS ERROR REDUCED SEWER INCOME BY \$5669 AND WATER INCOME BY
\$1436.

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	9,605,151	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,742,537	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,904,094	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	9,646,631	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)	602,862	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	479,357	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	1,082,219	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	8,564,412	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)	523,596				523,596	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	91,169				91,169	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,388				3,388	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	94,557	0	0	0	94,557	16
Debits during year						17
Book cost of plant retired	15,291				15,291	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	15,291	0	0	0	15,291	25
Balance end of year (111.1)	602,862	0	0	0	602,862	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)	397,734				397,734	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	81,623				81,623	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				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	81,623	0	0	0	81,623	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)	479,357	0	0	0	479,357	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	10,333,164	5,550		10,338,714	1
NONE	0			0	2
Total Nonutility Property (121)	10,333,164	5,550	0	10,338,714	
Less accum. prov. depr. & amort. (122)	836,889	206,719		1,043,608	3
Net Nonutility Property	9,496,275	(201,169)	0	9,295,106	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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)	20,603	18,202	2
Sewer utility (154)	4,803	6,342	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	25,406	24,544	

**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	1,350,672	1
Changes during year (explain):		
CITY SHARE OF PRINCIPAL ON LONG TERM DEBT	4,042	2
Balance end of year	<u>1,354,714</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)	
RURAL SERVICES	11/14/1996	11/14/2036	5.00%	2,259,600	1
RURAL SERVICES SEWER "B" BONDS	05/12/2005	05/12/2044	4.25%	128,286	2
RURAL SERVICES SEWER REV BONDS	05/12/2005	05/12/2045	4.25%	2,531,971	3
RURAL SERVICES WATER REV BONDS	05/12/2005	05/12/2045	4.25%	3,647,140	4
RURAL SERVICES WATER "B" BONDS	05/12/2005	05/12/2044	4.25%	157,208	5
Total Bonds (Account 221):				8,724,205	

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)					
8TH ST SPECIAL ASSESSMENT PROJECT	07/01/2002	06/01/2012	3.24%	99,617	1
Total for Account 223				99,617	
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	24,024	1
Accruals:		
Charged water department expense	34,219	2
Charged electric department expense		3
Charged sewer department expense	6,303	4
Other (explain):		
NONE		5
Total Accruals and other credits	40,522	
Taxes paid during year:		
County, state and local taxes	24,024	6
Social Security taxes	12,699	7
PSC Remainder Assessment	339	8
Other (explain):		
NONE		9
Total payments and other debits	37,062	
Balance end of year	27,484	

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)					
RURAL SERVICES	17,314	103,498	103,599	17,213	1
RURAL SERVICES 2005 WATER BONDS	25,874	163,123	163,268	25,729	2
RURAL SERVICES 2005 SEWER BONDS	18,677	114,068	114,364	18,381	3
Subtotal	61,865	380,689	381,231	61,323	
Advances from Municipality (223)					
NONE	0			0	4
8TH ST SPECIAL ASSESSMENT	385	4,567	4,619	333	5
LONG TERM DEBT	1,113	14,191	14,195	1,109	6
Subtotal	1,498	18,758	18,814	1,442	
Other long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	8
Subtotal	0	0	0	0	
Total	63,363	399,447	400,045	62,765	

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):		
CONTRIBUTIONS RECEIVABLE	295,636	2
Total (Acct. 124):	295,636	
Sinking Funds (125):		
DEBT SERVICE RESERVE	147,091	3
Total (Acct. 125):	147,091	
Depreciation Fund (126):		
RURAL SERVICE BONDS	296,381	4
Total (Acct. 126):	296,381	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	45,932	* 8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	45,932	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	75,882	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
SUNDRY RECEIVABLES	6,204	* 14
Total (Acct. 143):	82,086	
Receivables from Municipality (145):		
DELINQUENT CHARGES PLACED ON TAX ROLL	49,042	* 15
Total (Acct. 145):	49,042	
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):		
SURVEY COSTS	2,323	18
Total (Acct. 183):	2,323	
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):		
OPERATING COSTS	46,000	* 22
DEBT SERVICE COSTS	10,208	* 23
Total (Acct. 233):	56,208	
Other Deferred Credits (253):		
Regulatory Liability	72,542	24
NONE		25
Total (Acct. 253):	72,542	

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.

A/C 143 - OTHER ACCOUNTS RECEIVABLE - SEWER NON REGULATED - DONE

A/C 143 - OTHER ACCOUNTS RECEIVABLE - SUNDRY RECEIVABLES - THIS AMOUNT IS OWED BY FORTUNE 500 COMPANY FOR SERVICES RENDERED.

A/C 145 - DONE

A/C 233 - THESE AMOUNTS WERE EITHER ADVANCED BY THE MUNICIPALITY OR COSTS PAID BY THE MUNICIPALITY ON BEHALF OF THE UTILITY IN 2009.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,723,797	0	0	0	4,723,797	1
Materials and Supplies	19,402	0	0	0	19,402	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	563,229	0	0	0	563,229	4
Customer Advances for Construction					0	5
Regulatory Liability	75,133	0	0	0	75,133	6
NONE					0	7
Average Net Rate Base	4,104,837	0	0	0	4,104,837	
Net Operating Income	102,670	0	0	0	102,670	8
Net Operating Income as a percent of						
Average Net Rate Base	2.50%	N/A	N/A	N/A	2.50%	

**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	77,724	0	0	0	77,724	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,182	0	0	0	5,182	3
Other (specify):					0	4
Balance End of Year	72,542	0	0	0	72,542	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	390,748	398,983	1
Total Sales of Water	390,748	398,983	
Other Operating Revenues			
Forfeited Discounts (470)	3,146	1,986	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	12,040	8,497	5
Total Other Operating Revenues	15,186	10,483	
Total Operating Revenues	405,934	409,466	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	86,327	83,701	6
General Operating Expenses (680-691)	91,549	89,379	7
Total Operation and Maintenance Expenses	177,876	173,080	
Other Operating Expenses			
Depreciation Expense (403)	91,169	89,689	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	34,219	33,939	10
Total Other Operating Expenses	125,388	123,628	
Total Operating Expenses	303,264	296,708	
NET OPERATING INCOME	102,670	112,758	

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	40	44	1
Commercial (460.2)	1	100	800	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	2	140	844	
Metered Sales to General Customers (461)				
Residential (461.1)	820	26,172	188,348	5
Commercial (461.2)	94	6,807	36,520	6
Industrial (461.3)	2	391	2,145	7
Public Authority (461.4)	34	6,239	26,104	8
Total Metered Sales to General Customers (461)	950	39,609	253,117	
Private Fire Protection Service (462)	2		864	9
Public Fire Protection Service (463)	950		135,923	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,904	39,749	390,748	

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	N/A			1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

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)	135,923	3
NONE		4
Total Public Fire Protection Service (463)	135,923	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,146	6
Other (specify):		
Total Forfeited Discounts (470)	3,146	
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	948	9
UTILITY SERVICES	9,058	10
CONNECTION FEE	475	11
Return on net investment in meters charged to sewer department	1,559	12
Other (specify):		
Total Other Water Revenues (474)	12,040	

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.

IN PRIOR YEARS A FORTUNE 500 COMPANY EXTENDED AND PAID FOR A WATER MAIN TO RESIDENCES IN THE AREA OF A FORMER PLANT SITE. A MAJORITY OF THIS IS OUTSIDE THE CITY OF WASHBURN LIMITS. AFTER CONSTRUCTION THE COMPANY GAVE THE MAIN TO THE WATER UTILITY. AS PART OF THE AGREEMENT THE COMPANY IS TO PAY THE UTILITY FOR THE OPERATING COSTS IN CONNECTION WITH THIS MAIN EXTENSION AND THE CUSTOMERS.

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)	65,651	53,846	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	15,671	17,162	3
Chemicals (630)		0	4
Supplies and Expenses (640)	1,389	5,996	* 5
Repairs of Water Plant (650)	2,532	5,191	* 6
Transportation Expenses (660)	1,084	1,506	7
Total Plant Operation and Maintenance Expenses	86,327	83,701	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	30,467	32,846	8
Office Supplies and Expenses (681)	2,901	3,250	9
Outside Services Employed (682)	5,790	7,542	10
Insurance Expense (684)	9,244	9,046	11
Employees Pensions and Benefits (686)	39,475	32,084	12
Regulatory Commission Expenses (688)	1,216	1,824	13
Miscellaneous General Expenses (689)	2,456	2,787	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	91,549	89,379	
Total Operation and Maintenance Expenses	177,876	173,080	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 640 & 650 - LESS REPAIR RELATED ITEMS THAN PRIOR YEAR. UTILITY EMPLOYEES SPENT MOST OF THEIR TIME RELATED TO METER REPLACEMENTS.

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		27,484	27,484	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		714	483	2
Net property tax equivalent		26,770	27,001	
Social Security	BASED ON TOTAL WAGES	7,110	6,524	3
PSC Remainder Assessment		339	414	4
Other (specify): NONE			0	5
Total tax expense		34,219	33,939	

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			Bayfield				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189420				3
County tax rate	mills		3.452840				4
Local tax rate	mills		7.280629				5
School tax rate	mills		11.670179				6
Voc. school tax rate	mills		1.178299				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.771367				10
Less: state credit	mills		1.517429				11
Net tax rate	mills		22.253938				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.280629				14
Combined School Tax Rate	mills		12.848478				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.129107				17
Total Tax Rate	mills		23.771367				18
Ratio of Local and School Tax to Total	dec.		0.846780				19
Total tax net of state credit	mills		22.253938				20
Net Local and School Tax Rate	mills		18.844179				21
Utility Plant, Jan. 1	\$	9,605,151	9,605,151				22
Materials & Supplies	\$	18,202	18,202				23
Subtotal	\$	9,623,353	9,623,353				24
Less: Plant Outside Limits	\$	1,664,852	1,664,852				25
Taxable Assets	\$	7,958,501	7,958,501				26
Assessment Ratio	dec.		0.895924				27
Assessed Value	\$	7,130,212	7,130,212				28
Net Local & School Rate	mills		18.844179				29
Tax Equiv. Computed for Current Year	\$	134,363	134,363				30
Tax Equivalent per 1994 PSC Report	\$	27,484					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	27,484					32 33
Tax equiv. for current year (see note 6)	\$	27,484					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

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

UTILITY IS PAYING THE 1994 AMOUNT OF \$27,484. THE CITY FEELS IT CAN'T ASK FOR THE CURRENT TAX EQUIVALENT AS THEY FEEL WATER RATES ARE ALREADY TO HIGH.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	1,000				1,000	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)	53,137				53,137	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	54,137	0	0	0	54,137	
PUMPING PLANT						
Land and Land Rights (320)	230				230	11
Structures and Improvements (321)	153,736				153,736	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	273,946				273,946	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	5,528				5,528	16
Total Pumping Plant	433,440	0	0	0	433,440	
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)	3,152				3,152	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	3,152	0	0	0	3,152	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	86				86	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	106,519				106,519	24
Transmission and Distribution Mains (343)	3,236,142				3,236,142	25
Services (345)	495,537			1,131	494,406	26
Meters (346)	83,939	52,771		14,160	122,550	27
Hydrants (348)	234,227				234,227	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	4,156,450	52,771	15,291	0	4,193,930	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	2,294				2,294	32
Computer Equipment (391.1)	2,668				2,668	33
Transportation Equipment (392)	17,381				17,381	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	35,535				35,535	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	57,878	0	0	0	57,878	
Total utility plant in service directly assignable	4,705,057	52,771	15,291	0	4,742,537	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,705,057	52,771	15,291	0	4,742,537	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	65,850				65,850	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	143,480				143,480	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	209,330	0	0	0	209,330	
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)	3,859,509				3,859,509	25
Services (345)	667,332	4,000			671,332	26
Meters (346)	648				648	27
Hydrants (348)	163,275				163,275	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	4,690,764	4,000	0	0	4,694,764	
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	4,900,094	4,000	0	0	4,904,094	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,900,094	4,000	0	0	4,904,094	

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			5,349	5,349	1
February			3,972	3,972	2
March			4,179	4,179	3
April			3,858	3,858	4
May			4,822	4,822	5
June			4,860	4,860	6
July			5,094	5,094	7
August			4,497	4,497	8
September			4,020	4,020	9
October			3,784	3,784	10
November			3,422	3,422	11
December			3,674	3,674	12
Total annual pumpage	0	0	51,531	51,531	

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):	51,531	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	51,531	3
Less: Gallons (000's) sold:	39,749	4
Gallons (000's) entering distribution system but not sold:	11,782	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	300	7
Gallons (000's) used for fire protection:	500	8
Gallons (000's) used to prevent freezing of distribution system:	200	9
Gallons (000's) used for other system uses:	500	10
Subtotal Estimated Usage:	1,500	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	500	13
Gallons (000's) lost due to service leaks or breaks:	400	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:	9,382	17
Subtotal of Estimated Losses:	10,282	18
Percentage of water entering distribution system sold:	77%	19
Percentage of unaccounted for water:	18%	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.)	234	22
Date of maximum: 05/28/2009		23
Cause of maximum: FIRE		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	64	25
Date of minimum: 10/12/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	109,220	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	1	32
Number of service breaks repaired this year:	8	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,248	35
Outside municipality?	829	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1	650	8	1,000,000	Yes	1
WELL	2	700	8	1,000,000	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)
Identification	1	2	1
Location	323 PUMPHOUSE RD	801 6TH AVE WEST	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LANE	LANE	5
Year Installed	1971	1977	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	425	450	8
Pump Motor or Standby Engine Mfr	US	GE	9
Year Installed	1982	1977	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	50	50	12
Footnotes			13
			14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			15
Location			16
Purpose			17
Destination			18
Pump Manufacturer			19
Year Installed			20
Type			21
Actual Capacity (gpm)			22
Pump Motor or Standby Engine Mfr			23
Year Installed			24
Type			25
Horsepower			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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	375		6
Total capacity in gallons (actual)	250,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		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.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	0				0
M	D	2.000	0				0
M	D	4.000	2,438				2,438
M	D	6.000	37,326				37,326
M	D	8.000	40,017				40,017
M	D	10.000	7,792				7,792
M	D	12.000	16,584				16,584
Total Within Municipality			104,157	0	0	0	104,157
M	D	4.000	13,269				13,269
M	D	6.000	7,000				7,000
P	D	6.000	850				850
M	D	8.000	54				54
P	D	8.000	2,169				2,169
M	D	10.000	3,400				3,400
P	D	14.000	585				585
Total Outside of Municipality			27,327	0	0	0	27,327
Total Utility			131,484	0	0	0	131,484

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	761	2	2		761	84	1
M	1.000	226				226		2
M	1.250	4				4		3
M	1.500	17				17		4
M	2.000	14				14		5
M	3.000	2				2		6
M	4.000	2				2		7
P	4.000	1				1		8
M	6.000	1				1		9
Total Utility		1,028	2	2	0	1,028	84	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,026	320	299		1,047	320	1
0.750	23	4	7		20	4	2
1.000	17	16	3		30	16	3
1.250	1	5	1		5	5	4
1.500	10		5		5	0	5
2.000	8	9	8		9	9	6
3.000	3				3	0	7
4.000	1				1	0	8
Total:	1,089	354	323	0	1,120	354	

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	802	75	1	13	0	156	1,047	1
0.750	14	1	0	0	0	5	20	2
1.000	0	7	0	10	0	13	30	3
1.250	0	5	0	0	0	0	5	4
1.500	0	0	1	2	0	2	5	5
2.000	0	3	0	6	0	0	9	6
3.000	0	1	0	2	0	0	3	7
4.000	0	0	0	1	0	0	1	8
Total:	816	92	2	34	0	176	1,120	

METERS

Meters (Page W-21)

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

VARIABLES ON AN ANNUAL BASIS - TRY TO TEST AND REPLACE A CERTAIN AMOUNT EACH YEAR. IN 2008 & 2009 THE UTILITY PURCHASED AND REPLACED A LARGE NUMBER OF METERS.

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

YES IF APPLICABLE

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	6				6	1
Within Municipality	183				183	2
Total Fire Hydrants	189	0	0	0	189	
Flushing Hydrants						
	13				13	3
Total Flushing Hydrants	13	0	0	0	13	

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:	189
Number of distribution system valves end of year:	377
Number of distribution valves operated during year:	377