



3015 (02-05-09)

**ANNUAL REPORT**

OF

Name: ABBOTSFORD MUNICIPAL WATER UTILITY

Principal Office: 203 NORTH FIRST STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

For the Year Ended: DECEMBER 31, 2009

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

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

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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I WILLIAM BEIL of  
(Person responsible for accounts)

ABBOTSFORD MUNICIPAL WATER 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)      03/22/2010  
(Date)

ADMINISTRATOR OF PUBLIC WORKS  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

VIG & ASSOCIATES, LLC LETTERHEAD

To the Members of the Common Council  
The City of Abbotsford  
Abbotsford, Wisconsin 54405

We have compiled the balance sheets of the Abbotsford Municipal Water Utility, an enterprise fund of the City of Abbotsford, Wisconsin, as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended, 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. We have also compiled the supplementary information presented in the prescribed form.

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 supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC  
March 22, 2010

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SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WECSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

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## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

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## TABLE OF CONTENTS

---

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Water Operating Section Footnotes	N/A

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## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** ABBOTSFORD MUNICIPAL WATER UTILITY

**Utility Address:** 203 NORTH FIRST STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

**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:** MR WILLIAM BEIL

**Title:** ADMINISTRATOR OF PUBLIC WORKS

**Office Address:**

203 N. FIRST STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

**Telephone:** (715) 223 - 3444

**Fax Number:** (715) 223 - 8891

**Email Address:** abbych@charter.net

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

**Name:** JOHN E VIG

**Title:** MANAGING MEMBER

**Office Address:**

VIG & ASSOCIATES  
1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**Email Address:** jackv@vigassociates.com

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

**Name:** ROBERT MORROW

**Title:** CHAIRMAN

**Office Address:**

203 N. FIRST STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

**Telephone:** (715) 223 - 3444

**Fax Number:** (715) 223 - 8891

**Email Address:**

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

NO

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

**Name:** JOHN E VIG

**Title:** MANAGING MEMBER

**Office Address:**

VIG & ASSOCIATES  
1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**Email Address:** jackv@vigassociates.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:** DECEMBER 31, 2009

**Names and titles of utility management including manager or superintendent:**

**Name:** MR WILLIAM BEIL

**Title:** ADMINISTRATOR OF PUBLIC WORKS

**Office Address:**

203 E. BIRCH STREET

P.O. BOX 589

ABBOTSFORD, WI 54405-0589

**Telephone:** (715) 223 - 3444

**Fax Number:** (715) 223 - 8891

**Email Address:** abbych@charter.net

**Name of utility commission/committee:** UTILITY COMMITTEE

**Names of members of utility commission/committee:**

MR PETER HORACEK

MR RYAN LASEE

MR ROBERT MORROW, CHAIRMAN

MS LORI VOSS

**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:**

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## IDENTIFICATION AND OWNERSHIP

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### Identification and Ownership (Page iv)

#### General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE MAY 2010.

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	824,742	847,126	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	334,875	294,568	2
Depreciation Expense (403)	153,800	148,875	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	127,381	118,041	5
<b>Total Operating Expenses</b>	<b>616,056</b>	<b>561,484</b>	
<b>Net Operating Income</b>	<b>208,686</b>	<b>285,642</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>208,686</b>	<b>285,642</b>	
<b>OTHER INCOME</b>			
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)	5,289	6,560	10
Miscellaneous Nonoperating Income (421)	9,153	0	11
<b>Total Other Income</b>	<b>14,442</b>	<b>6,560</b>	
<b>Total Income</b>	<b>223,128</b>	<b>292,202</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(13,400)	(13,400)	12
Other Income Deductions (426)	45,614	45,481	13
<b>Total Miscellaneous Income Deductions</b>	<b>32,214</b>	<b>32,081</b>	
<b>Income Before Interest Charges</b>	<b>190,914</b>	<b>260,121</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	170,862	172,474	14
Amortization of Debt Discount and Expense (428)	871	871	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	20,900	9,856	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>192,633</b>	<b>183,201</b>	
<b>Net Income</b>	<b>(1,719)</b>	<b>76,920</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,567,401	1,500,521	20
Balance Transferred from Income (433)	(1,719)	76,920	21
Miscellaneous Credits to Surplus (434)	0	1,376	22
Miscellaneous Debits to Surplus--Debit (435)	0	11,416	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,565,682</b>	<b>1,567,401</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	824,742	0	824,742	1
<b>Total (Acct. 400):</b>	<b>824,742</b>	<b>0</b>	<b>824,742</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	334,875	0	334,875	2
<b>Total (Acct. 401-402):</b>	<b>334,875</b>	<b>0</b>	<b>334,875</b>	
<b>Depreciation Expense (403):</b>				
Derived	153,800	0	153,800	3
<b>Total (Acct. 403):</b>	<b>153,800</b>	<b>0</b>	<b>153,800</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	127,381	0	127,381	5
<b>Total (Acct. 408):</b>	<b>127,381</b>	<b>0</b>	<b>127,381</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>208,686</b>	<b>0</b>	<b>208,686</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST AND DIVIDEND INCOME	5,289		5,289	11
<b>Total (Acct. 419):</b>	<b>5,289</b>	<b>0</b>	<b>5,289</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		9,153	9,153	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>9,153</b>	<b>9,153</b>	
<b>TOTAL OTHER INCOME:</b>	<b>5,289</b>	<b>9,153</b>	<b>14,442</b>	

## 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)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(13,400)	0	(13,400)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(13,400)</b>	<b>0</b>	<b>(13,400)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	45,614	45,614	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>45,614</b>	<b>45,614</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(13,400)</b>	<b>45,614</b>	<b>32,214</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	170,862	0	170,862	18
<b>Total (Acct. 427):</b>	<b>170,862</b>	<b>0</b>	<b>170,862</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	871		871	19
<b>Total (Acct. 428):</b>	<b>871</b>	<b>0</b>	<b>871</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	20,900	0	20,900	22
<b>Total (Acct. 431):</b>	<b>20,900</b>	<b>0</b>	<b>20,900</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>192,633</b>	<b>0</b>	<b>192,633</b>	
<b>NET INCOME:</b>	<b>34,742</b>	<b>(36,461)</b>	<b>(1,719)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	383,821	1,183,580	1,567,401	24
<b>Total (Acct. 216):</b>	<b>383,821</b>	<b>1,183,580</b>	<b>1,567,401</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	34,742	(36,461)	(1,719)	25
<b>Total (Acct. 433):</b>	<b>34,742</b>	<b>(36,461)</b>	<b>(1,719)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>418,563</b>	<b>1,147,119</b>	<b>1,565,682</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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	824,742	0	0	0	<b>824,742</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>824,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>824,742</b>	

## 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	3.0	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	8,503,997	8,236,611	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,114,322	1,923,486	2
<b>Net Utility Plant</b>	<b>6,389,675</b>	<b>6,313,125</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	291,674	286,611	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>291,674</b>	<b>286,611</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	764,778	213,176	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)	139,305	285,399	15
Other Accounts Receivable (143)	0	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)	32,064	33,686	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	2,911	8,649	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>939,058</b>	<b>540,910</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	23,164	15,685	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	773,820	542,506	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>796,984</b>	<b>558,191</b>	
<b>Total Assets and Other Debits</b>	<b>8,417,391</b>	<b>7,698,837</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	292,122	292,122	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,565,682	1,567,401	35
<b>Total Proprietary Capital</b>	<b>1,857,804</b>	<b>1,859,523</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,465,600	3,538,300	36
Advances from Municipality (223)	1,181,380	1,193,709	37
Other long-Term Debt (224)	1,511,915	23,272	38
<b>Total Long-Term Debt</b>	<b>6,158,895</b>	<b>4,755,281</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	750,000	39
Accounts Payable (232)	157,364	73,640	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	42,855	47,621	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	12,867	11,766	46
<b>Total Current and Accrued Liabilities</b>	<b>213,086</b>	<b>883,027</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	187,606	201,006	49
<b>Total Deferred Credits</b>	<b>187,606</b>	<b>201,006</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,417,391</b>	<b>7,698,837</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	8,236,611	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,574,532	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,710,837	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)	218,628				7
<b>Total Utility Plant</b>	<b>8,503,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,549,148	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	565,174	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
<b>Total Accumulated Provision</b>	<b>2,114,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,389,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Balance first of year (111.1)</b>	1,403,926				<b>1,403,926</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	153,800				<b>153,800</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,676				<b>3,676</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	857				<b>857</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>158,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,333</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	13,111				<b>13,111</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>13,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,111</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,549,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,549,148</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	519,560				<b>519,560</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	45,614				<b>45,614</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>45,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,614</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>565,174</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>565,174</b>	26
<b>Footnotes</b>						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.<br/>                 2. Other items may be grouped by classes of property.<br/>                 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	0			0	1
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	32,064	33,686	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>32,064</b>	<b>33,686</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2007 WATER G.O. CORP BOND	871	428	14,814	1
2009 WATER REVENUE BOND ANTICIPATION NOTE	0	428	8,350	2
<b>Total</b>			<b>23,164</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

### 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	292,122	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>292,122</b>	

### 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)	
1997 WATER REVENUE BONDS	10/29/1997	10/01/2037	4.87%	2,400,600	1
2007 WATER G.O. CORP BONDS	09/11/2007	11/01/2027	4.45%	1,065,000	2
<b>Total Bonds (Account 221):</b>				<b><u>3,465,600</u></b>	

## 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)	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM GENERAL FUND	12/31/2001	12/31/2009	0.00%	1,181,380	1
<b>Total for Account 223</b>				<b>1,181,380</b>	
<b>Other Long-Term Debt (224)</b>					
\$600,000 PROMISSORY NOTE	08/16/2000	09/10/2010	5.24%	11,915	2
\$1,500,000 REVENUE BOND ANTICIPATION NOTE	12/18/2009	12/01/2011	2.50%	1,500,000	3
<b>Total for Account 224</b>				<b>1,511,915</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	127,381	2
Charged electric department expense		3
Charged sewer department expense	1,072	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>128,453</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	119,096	6
Social Security taxes	8,527	7
PSC Remainder Assessment	830	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>128,453</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
1997 WATER REVENUE BONDS	29,717	117,954	118,414	29,257	1
<b>Subtotal</b>	<b>29,717</b>	<b>117,954</b>	<b>118,414</b>	<b>29,257</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
\$600,000 PROMISSORY NOTE	379	902	1,087	194	3
\$1,500,000 REVENUE BOND ANTICIPATION NOTE	0	5,955		5,955	4
\$1,985,000 G.O. CORP BONDS	7,669	46,051	46,271	7,449	5
<b>Subtotal</b>	<b>8,048</b>	<b>52,908</b>	<b>47,358</b>	<b>13,598</b>	
<b>Notes Payable (231)</b>					
\$750,000 PROMISSORY NOTE	9,856	20,900	30,756	0	6
<b>Subtotal</b>	<b>9,856</b>	<b>20,900</b>	<b>30,756</b>	<b>0</b>	
<b>Total</b>	<b>47,621</b>	<b>191,762</b>	<b>196,528</b>	<b>42,855</b>	

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## INTEREST ACCRUED (ACCT. 237)

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### Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

SHORT-TERM PROMISSORY NOTE PAID OFF IN 2009.

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## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
DEPRECIATION FUND CASH	184,814	3
OPERATION AND MAINTENANCE CASH	9,079	4
SURPLUS FUND CASH	10,375	5
SPECIAL REDEMPTION FUND CASH	87,406	6
<b>Total (Acct. 125):</b>	<b>291,674</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	139,305	11
Electric		12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>139,305</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		
NONE		17
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		18
<b>Total (Acct. 145):</b>	<b>0</b>	

## 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)	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,911	19
<b>Total (Acct. 165):</b>	<b>2,911</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION CHARGES	773,820	21
<b>Total (Acct. 183):</b>	<b>773,820</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	187,606	26
NONE		27
<b>Total (Acct. 253):</b>	<b>187,606</b>	

## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	6,430,520	0	0	0	<b>6,430,520</b>	<b>1</b>
Materials and Supplies	32,875	0	0	0	<b>32,875</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,476,537	0	0	0	<b>1,476,537</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	194,306	0	0	0	<b>194,306</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,792,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,792,552</b>	
Net Operating Income	208,686	0	0	0	<b>208,686</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.35%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.35%</b>	

**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	201,006	0	0	0	<b>201,006</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	13,400	0	0	0	<b>13,400</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>187,606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187,606</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE.

**2. Leaseholder changes.**

NONE.

**3. Extensions of service.**

NONE.

**4. Estimated changes in revenues due to rate changes.**

THE CITY OF ABBOTSFORD FILED AN APPLICATION TO INCREASE WATER RATES ON DECEMBER 31, 2008 IN REFERENCE TO DOCKET 10-WR-104. PSCW APPROVED THE NEW RATES ON OCTOBER 15, 2009. THE NEW RATES WERE EFFECTIVE NOVEMBER 1, 2009. DUE TO TIMING, FULL IMPACT OF THE RATE CHANGES WERE NOT REALIZED DURING THE YEAR.

**5. Obligations incurred or assumed, excluding commercial paper.**

\$1,500,000 WATER SYSTEM REVENUE BOND ANTICIPATION NOTES DATED DECEMBER 18, 2009. TAKEN IN ANTICIPATION OF PERMANENT FINANCING OF WATER PLANT. INTEREST DUE SEMI-ANNUALLY ON JUNE 1 AND DECEMBER 1. PRINCIPAL DUE IN ONE PAYMENT ON DECEMBER 1, 2011. INTEREST RATE 2.50%

**6. Formal proceedings with the Public Service Commission.**

THE CITY OF ABBOTSFORD FILED AN APPLICATION TO INCREASE WATER RATES ON DECEMBER 31, 2008 IN REFERENCE TO DOCKET 10-WR-104. PSCW APPROVED THE NEW RATES ON OCTOBER 15, 2009. THE NEW RATES WERE EFFECTIVE NOVEMBER 1, 2009.

THE CITY OF ABBOTSFORD FILED FOR CONSTRUCTION AUTHORIZATION REQUEST IN DOCKET (10-CW-106) DATED FEBRUARY 10, 2010 FOR WATER SYSTEM IMPROVEMENT PROJECTS. THE CITY HAS AN OPEN CONSTRUCTION AUTHORIZATION REQUEST (DOCKET 10-CW-105) DATED SEPTEMBER 11, 2008, WHICH PROVIDED AUTHORIZATION FOR CONSTRUCTION OF NEW WELLS, IMPROVEMENT TO EXISTING WELLS, AND CONSTRUCTION OF A 500,000 GALLON ELEVATED WATER TANK. ONE OF THE WELLS APPROVED WAS CONSTRUCTED AND IS IN USE. TWO OTHER PROPOSED WELLS WILL NOT BE CONSTRUCTED. THE IMPROVEMENTS TO EXISTING WELLS HAVE BEEN COMPLETED. THE PROPOSED 500,000 GALLON WATER TOWER HAS NOT BEEN CONSTRUCTED, BUT IS EXPECTED TO BE CONSTRUCTED IN THE FUTURE. THE PROPOSED PUBLIC WATER SYSTEM IMPROVEMENTS PROJECT CONSISTS OF 12 WELLS, THREE WELL HOUSE/METERING BUILDINGS, A WATER TREATMENT PLANT, AND WATER MAIN CONNECTIONS BETWEEN THE FACILITIES AND THE CITY'S WATER DISTRIBUTION SYSTEM.

**7. Any additional matters.**

CONTINUED WATER EXPLORATION TO MEET WATER SUPPLY NEEDS OF COMMUNITY.

CHANGE FROM QUARTERLY BILLING TO MONTHLY BILLING HAS RESULTED IN A DECREASE IN ACCOUNTS RECEIVABLE AT YEAR END.

WATER RECYCLING TREATMENT PILOT PROGRAM WAS DISCONTINUED DURING THE YEAR.

NEW WELL #15 WAS CONSTRUCTED AND IS IN OPERATION.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	817,349	839,833	1
<b>Total Sales of Water</b>	<b>817,349</b>	<b>839,833</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	430	1,227	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	6,963	6,066	5
<b>Total Other Operating Revenues</b>	<b>7,393</b>	<b>7,293</b>	
<b>Total Operating Revenues</b>	<b>824,742</b>	<b>847,126</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	230,522	206,341	6
General Operating Expenses (680-691)	104,353	88,227	7
<b>Total Operation and Maintenance Expenses</b>	<b>334,875</b>	<b>294,568</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	153,800	148,875	8
Amortization Expense (404-407)		0	9
Taxes (408 )	127,381	118,041	10
<b>Total Other Operating Expenses</b>	<b>281,181</b>	<b>266,916</b>	
<b>Total Operating Expenses</b>	<b>616,056</b>	<b>561,484</b>	
<b>NET OPERATING INCOME</b>	<b>208,686</b>	<b>285,642</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	691	23,243	172,166	5
Commercial (461.2 )	112	21,194	93,426	6
Industrial (461.3 )	13	84,342	297,483	7
Public Authority (461.4 )	24	3,893	23,765	8
<b>Total Metered Sales to General Customers (461)</b>	<b>840</b>	<b>132,672</b>	<b>586,840</b>	
Private Fire Protection Service (462 )				9
Public Fire Protection Service (463 )	841		230,509	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,681</b>	<b>132,672</b>	<b>817,349</b>	

**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
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	230,509	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>230,509</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	430	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>430</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MATERIAL SALES	3,371	9
OTHER WATER REVENUES	345	10
Return on net investment in meters charged to sewer department	3,247	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>6,963</b>	

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## OTHER OPERATING REVENUES (WATER)

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

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

DONE.

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## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	87,205	75,884	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	65,146	53,660	3
Chemicals (630)	10,980	6,908	4
Supplies and Expenses (640)	56,793	40,018	5
Repairs of Water Plant (650)	8,512	26,946	6
Transportation Expenses (660)	1,886	2,925	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>230,522</b>	<b>206,341</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	26,630	28,368	8
Office Supplies and Expenses (681)	965	1,742	9
Outside Services Employed (682)	13,599	8,108	10
Insurance Expense (684)	29,376	24,792	11
Employees Pensions and Benefits (686)	28,553	25,217	12
Regulatory Commission Expenses (688)	5,230	0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
<b>Total General Operating Expenses</b>	<b>104,353</b>	<b>88,227</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>334,875</b>	<b>294,568</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### 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 650 - REPAIRS OF WATER PLANT - DECREASE IN EXPENDITURES FROM PRIOR YEAR. UNSUCCESSFUL WELL EXPLORATION AND TESTING WERE COMPLETED IN 2008 CAUSING HIGHER EXPENSE IN THAT YEAR.

A/C 682 - OUTSIDE SERVICES EMPLOYED - INCREASE DUE TO ADDITIONAL EXPENSES OF ACCOUNTANT AND ENGINEER IN RELATION TO FUTURE CAPITAL PROJECTS.

A/C 640 - SUPPLIES AND EXPENSES - INCREASE DUE TO ADDITIONAL SUPPLIES NEEDED TO OPERATE AN ADDITIONAL WELL.

A/C 630 - CHEMICALS - INCREASE IN COST OF CHEMICALS ALONG WITH ADDING AN ADDITIONAL WELL.

A/C 688 - REGULATORY COMMISSION EXPENSES - INCREASE IN EXPENSE DUE TO WATER UTILITY FILING A RATE CASE AND APPROVAL IN 2009.

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### 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		119,096	109,980	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,072	962	2
<b>Net property tax equivalent</b>		<b>118,024</b>	<b>109,018</b>	
Social Security		8,527	8,400	3
PSC Remainder Assessment		830	623	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>127,381</b>	<b>118,041</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark	Marathon			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.172390	0.167934			3
County tax rate	mills		6.692180	4.675445			4
Local tax rate	mills		6.854040	6.851174			5
School tax rate	mills		8.916380	8.686096			6
Voc. school tax rate	mills		1.942740	1.892563			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>24.577730</b>	<b>22.273212</b>			<b>10</b>
Less: state credit	mills		1.555910	1.239178			11
<b>Net tax rate</b>	mills		<b>23.021820</b>	<b>21.034034</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.854040</b>	<b>6.851174</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.859120</b>	<b>10.578659</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.713160</b>	<b>17.429833</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.577730</b>	<b>22.273212</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.720700</b>	<b>0.782547</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.021820</b>	<b>21.034034</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.591816</b>	<b>16.460118</b>			<b>21</b>
Utility Plant, Jan. 1	\$	8,236,611	930,607	7,306,004			22
Materials & Supplies	\$	33,686	0	33,686			23
<b>Subtotal</b>	\$	<b>8,270,297</b>	<b>930,607</b>	<b>7,339,690</b>			<b>24</b>
Less: Plant Outside Limits	\$	1,103,174	432,299	670,875			25
<b>Taxable Assets</b>	\$	<b>7,167,123</b>	<b>498,308</b>	<b>6,668,815</b>			<b>26</b>
Assessment Ratio	dec.		0.988000	1.010550			27
<b>Assessed Value</b>	\$	<b>7,231,499</b>	<b>492,328</b>	<b>6,739,171</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.591816</b>	<b>16.460118</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>119,096</b>	<b>8,169</b>	<b>110,928</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	45,903					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>119,096</b>					<b>34</b>
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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	87,866				87,866	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)	250,670	163,305			413,975	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>338,536</b>	<b>163,305</b>	<b>0</b>	<b>0</b>	<b>501,841</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	216				216	11
Structures and Improvements (321)	190,569	83,722			274,291	12
Other Power Production Equipment (323)	38,980				38,980	13
Electric Pumping Equipment (325)	94,416	9,044			103,460	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,318				1,318	16
<b>Total Pumping Plant</b>	<b>325,499</b>	<b>92,766</b>	<b>0</b>	<b>0</b>	<b>418,265</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	1,590,257				1,590,257	18
Sand or Other Media Filtration Equipment (332)	483,418				483,418	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>2,073,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,073,675</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	58,909				58,909	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	651,512				651,512	24
Transmission and Distribution Mains (343)	2,187,879	30,891			2,218,770	25
Services (345)	146,190			(9,153)	137,037	26
Meters (346)	129,781	7,844	60		137,565	27
Hydrants (348)	201,788				201,788	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>3,376,059</b>	<b>38,735</b>	<b>60</b>	<b>(9,153)</b>	<b>3,405,581</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	22,267				22,267	31
Office Furniture and Equipment (391)	16,997				16,997	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	13,051	15,482	13,051		15,482	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)	120,424				120,424	41
<b>Total General Plant</b>	<b>172,739</b>	<b>15,482</b>	<b>13,051</b>	<b>0</b>	<b>175,170</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,286,508</b>	<b>310,288</b>	<b>13,111</b>	<b>(9,153)</b>	<b>6,574,532</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>6,286,508</b>	<b>310,288</b>	<b>13,111</b>	<b>(9,153)</b>	<b>6,574,532</b>	

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

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**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.**

A/C 392 - TRANSPORTATION EQUIPMENT - THE WATER UTILITY PURCHASED A CHEVY SILVERADO TRUCK.

A/C 314 - WELLS AND SPRINGS - NEW CONSTRUCTION OF WELL #15.

A/C 321 - STRUCTURES AND IMPROVEMENTS - WELL #8 AND #15 STRUCTURE ADDITION.

**If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.**

A/C 392 - TRANSPORTATION EQUIPMENT - THE WATER UTILITY SOLD THEIR OLD TRUCK.

**If Adjustments for any account are nonzero, please explain.**

A/C 345 - SERVICES - ADJUSTMENT MADE TO REFLECT CONTRIBUTION IN AID OF CONSTRUCTION AT TAYLOR CREDIT UNION. STAT ADDITION RECORDED IN PRIOR YEAR.

**If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.**

A/C 343 - TRANSMISSION AND DISTRIBUTION MAINS - FINAL PAY REQUEST FROM THE DEPARTMENT OF TRANSPORTATION FOR HIGHWAY 13 RECONSTRUCTION. STAT ADDITIONS RECOGNIZED IN PRIOR YEAR.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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)	28,191				28,191	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>28,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,191</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	98,573				98,573	12
Other Power Production Equipment (323)	10,272				10,272	13
Electric Pumping Equipment (325)	20,411				20,411	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>129,256</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,256</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	791,644				791,644	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
<b>Total Water Treatment Plant</b>	<b>791,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>791,644</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
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)	552,283				552,283	25
Services (345)	77,564			9,153	86,717	26
Meters (346)	0				0	27
Hydrants (348)	27,257				27,257	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>657,104</b>	<b>0</b>	<b>0</b>	<b>9,153</b>	<b>666,257</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	25,539				25,539	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)	69,950				69,950	41
<b>Total General Plant</b>	<b>95,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,489</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,701,684</b>	<b>0</b>	<b>0</b>	<b>9,153</b>	<b>1,710,837</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,701,684</b>	<b>0</b>	<b>0</b>	<b>9,153</b>	<b>1,710,837</b>	

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

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

**If Adjustments for any account are nonzero, please explain.**

A/C 345 - SERVICES - ADJUSTMENT MADE TO REFLECT CONTRIBUTION IN AID OF CONSTRUCTION AT TAYLOR  
CREDIT UNION. STAT ADDITION RECORDED IN PRIOR YEAR.

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## 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			12,158	12,158	1
February			10,823	10,823	2
March			12,687	12,687	3
April			11,758	11,758	4
May			12,110	12,110	5
June			12,718	12,718	6
July			13,567	13,567	7
August			12,625	12,625	8
September			12,060	12,060	9
October			12,630	12,630	10
November			11,648	11,648	11
December			11,995	11,995	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>146,779</b>	<b>146,779</b>	

## 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):	146,779	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>146,779</b>	3
Less: Gallons (000's) sold:	132,672	4
Gallons (000's) entering distribution system but not sold:	<b>14,107</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	50	7
Gallons (000's) used for fire protection:	250	8
Gallons (000's) used to prevent freezing of distribution system:	10	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>310</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	42	13
Gallons (000's) lost due to service leaks or breaks:	15	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	20	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>13,720</b>	17
Subtotal of Estimated Losses:	<b>13,797</b>	18
Percentage of water entering distribution system sold:	<b>90%</b>	19
Percentage of unaccounted for water:	<b>9%</b>	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.)	616	28
Date of maximum: 03/17/2009		29
Cause of maximum: Water main break / Industrial usage increase.		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	170	33
Date of minimum: 12/26/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	508,028	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:	4	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals served):		42
Inside municipality?	1,956	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)	
WELL #15	UT 593	80	8	13,464	Yes	1
WELL #02	BG 274	80	15	35,762	Yes	2
WELL #03	BG 275	42	10	25,344	Yes	3
WELL #04	BG 276	80	6	25,930	Yes	4
WELL #05	BG 277	60	12	52,704	Yes	5
WELL #06	BG 278	92	10	15,688	Yes	6
WELL #07	BG 279	73	10	14,559	Yes	7
WELL #08	BG280	98	10	20,572	Yes	8
WELL #09	BG 281	71	14	12,316	Yes	9
WELL #10	GS 751	44	24	96,706	Yes	10
WELL #11	FJ571	38	18	20,266	Yes	11
WELL #12	GC 559	38	12	26,581	Yes	12
WELL #14	SX 462	36	10	25,960	Yes	13
WELL #01	BG 273	50	24	26,427	Yes	14

## 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	#10	#11	1
Location	303 S. 1ST ST.	4962 CEMETARY AVE.	4962 CEMETARY AVE.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1973	1970	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	185	250	35	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	RED JACKET	9 10
Year Installed	1973	1988	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	15	5	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#14	#15	15
Location	4962 CEMETARY AVE	4962 CEMETARY AVENUE	520 W. HEMLOCK ST.	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	LAYNE	RED JACKET	LAYNE	19
Year Installed	1992	2006	2009	20
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	35	40	16	22
Pump Motor or Standby Engine Mfr	RED JACKET	RED JACKET	RED JACKET	23 24
Year Installed	2005	2006	2009	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	5	2	2	27
Footnotes				28

### 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	#2	#3	#4	1
Location	110 W. BUTTERNUT ST.	610 E. SPRUCE ST.	412 W. BUTTERNUT ST.	2
Purpose	P	P	P	3
Destination	T	R	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1936	1998	1948	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	230	22	20	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	RED JACKET	RED JACKET	9 10
Year Installed	1936	1941	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	5	5	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	#7	15
Location	101 W. ELM ST.	510 W. HEMLOCK ST.	300 N. 2ND AVE.	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	LAYNE	LAYNE	LAYNE	19
Year Installed	1958	1976	1979	20
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	325	20	20	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	RED JACKET	RED JACKET	23 24
Year Installed	1958	2000	1999	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	15	2	2	27
Footnotes				28

### 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	#8	#9		1
Location	520 W. HEMLOCK ST.	501 W. PINE ST.		2
Purpose	P	P		3
Destination	T	T		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1976	1979		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	20	20		8
Pump Motor or Standby Engine Mfr	RED JACKET	RED JACKET		10
Year Installed	1999	2000		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	2	2		13
Footnotes				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				25
Type				26
Horsepower				27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET		3
Year constructed	1905	1997		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	97	155		6
Total capacity in gallons (actual)	188,000	400,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	310.0000		12
Is a corrosion control chemical used (yes, no)?	N	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	1,400				1,400	1
M	D	3.000	184				184	2
M	D	4.000	5,155				5,155	3
M	D	6.000	61,059				61,059	4
P	D	6.000	157				157	5
M	D	8.000	29,871				29,871	6
P	D	8.000	3,972				3,972	7
M	D	10.000	65				65	8
M	D	12.000	21,406				21,406	9
P	D	12.000	481				481	10
M	D	16.000	218				218	11
<b>Total Within Municipality</b>			<b>123,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,968</b>	
M	D	12.000	4,000				4,000	12
<b>Total Outside of Municipality</b>			<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	
<b>Total Utility</b>			<b>127,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,968</b>	

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## WATER MAINS

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### Water Mains (Page W-19)

#### General footnotes

A/C 343 - TRANSMISSION AND DISTRIBUTION MAINS - FINAL PAY REQUEST FROM THE DEPARTMENT OF  
TRANSPORTATION FOR HIGHWAY 13 RECONSTRUCTION. STAT ADDITIONS RECOGNIZED IN PRIOR YEAR.

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## 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	753				753	0	1
M	1.000	84				84	27	2
M	1.250	3				3	3	3
M	1.500	5				5	0	4
M	2.000	18				18	1	5
M	3.000	3				3	0	6
M	4.000	5				5	0	7
M	6.000	12				12	0	8
M	10.000	1				1	0	9
<b>Total Utility</b>		<b>884</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>884</b>	<b>31</b>	

## 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	799	12	1		810	12	1
1.000	27				27	0	2
1.250	1				1	0	3
1.500	7				7	0	4
2.000	13				13	2	5
3.000	6				6	6	6
4.000	2				2	2	7
<b>Total:</b>	<b>855</b>	<b>12</b>	<b>1</b>	<b>0</b>	<b>866</b>	<b>22</b>	

### 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	688	81	5	10	4	22	810	1
1.000	3	18	2	4	0	0	27	2
1.250	0	1	0	0	0	0	1	3
1.500	0	4	1	2	0	0	7	4
2.000	0	5	3	4	1	0	13	5
3.000	0	3	2	1	0	0	6	6
4.000	0	0	0	2	0	0	2	7
<b>Total:</b>	<b>691</b>	<b>112</b>	<b>13</b>	<b>23</b>	<b>5</b>	<b>22</b>	<b>866</b>	

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## METERS

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### Meters (Page W-21)

#### General footnotes

12 - 5/8" METERS WERE PURCHASED ALONG WITH SENSUS METER READER.

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

THE UTILITY HAS A METER REPLACEMENT PROGRAM IT FOLLOWS, IN ADDITION, THE ADMINISTRATOR OF PUBLIC WORKS HAS BEEN REMINDED OF THE NEED TO TEST AND/OR REPLACE METERS 1" OR SMALLER IN ACCORDANCE WITH PSC REQUIREMENTS. THE CITY HIRED AN ADDITIONAL EMPLOYEE THAT WILL BE RESPONSIBLE FOR CHANGING OUT/TESTING 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.

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	5				5	1
Within Municipality	159				159	2
<b>Total Fire Hydrants</b>	<b>164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164</b>	
<b>Flushing Hydrants</b>						
	10				10	3
<b>Total Flushing Hydrants</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	

**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:	85
Number of distribution system valves end of year:	383
Number of distribution valves operated during year:	200