



3015 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF AUGUSTA MUNICIPAL WATER UTILITY

Principal Office: 145 W. LINCOLN STREET
AUGUSTA, WI 54722

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 BRENDA GIESE of
(Person responsible for accounts)

CITY OF AUGUSTA 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) 03/10/2010
(Date)

CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF AUGUSTA MUNICIPAL WATER UTILITY

Utility Address: 145 W. LINCOLN STREET
AUGUSTA, WI 54722

When was utility organized? 12/31/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS. BRENDA GIESE

Title: CITY CLERK-TREASURER

Office Address:

145 W. LINCOLN STREET
AUGUSTA, WI 54722

Telephone: (715) 286 - 2555

Fax Number: (715) 286 - 5606

Email Address: augusta@centurytel.net

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

Name: REBEKAH DENZINE

Title: MANAGER

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6914

Fax Number: (715) 832 - 2345

Email Address: RDENZINE@WIPFLI.COM

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

Name: DON KAMROWSKI

Title: PRESIDENT

Office Address:

145 W. LINCOLN ST
AUGUSTA, WI 54722

Telephone: (715) 286 - 2555

Fax Number: (715) 286 - 5606

Email Address:

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

YES

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

Name:

Title:

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6914

Fax Number: (715) 832 - 2345

Email Address: RDENZINE@WIPFLI.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/1/2009

Period covered by most recent audit: JANUARY 1, 2008 - DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: MR KIM A KRUEGER

Title: SUPERINTENDENT

Office Address:

145 W. LINCOLN STREET
AUGUSTA, WI 54722

Telephone: (715) 286 - 2555

Fax Number: (715) 286 - 5606

Email Address: kkaugusta@centurytel.net

Name: MRS. BRENDA GIESE

Title: CITY CLERK-TREASURER

Office Address:

145 W. LINCOLN STREET
AUGUSTA, WI 54722

Telephone: (715) 286 - 2555

Fax Number: (715) 286 - 5606

Email Address: augusta@centurytel.net

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MICHAEL GANADAY
- DONALD KAMROWSKI, PRESIDENT
- CHRISTINE LEE
- STEVEN PETERSON
- LYNETTE RICHARDS

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	381,818	378,253	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	143,408	124,890	2
Depreciation Expense (403)	70,082	69,629	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	65,225	61,302	5
Total Operating Expenses	278,715	255,821	
Net Operating Income	103,103	122,432	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	103,103	122,432	
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)	20,213	28,846	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	20,213	28,846	
Total Income	123,316	151,278	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(23,342)	(23,340)	12
Other Income Deductions (426)	35,588	35,599	13
Total Miscellaneous Income Deductions	12,246	12,259	
Income Before Interest Charges	111,070	139,019	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	22,292	23,412	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)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	22,292	23,412	
Net Income	88,778	115,607	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,388,465	2,272,858	20
Balance Transferred from Income (433)	88,778	115,607	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)	2,477,243	2,388,465	

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	381,818	0	381,818	1
Total (Acct. 400):	381,818	0	381,818	
Operation and Maintenance Expense (401-402):				
Derived	143,408	0	143,408	2
Total (Acct. 401-402):	143,408	0	143,408	
Depreciation Expense (403):				
Derived	70,082	0	70,082	3
Total (Acct. 403):	70,082	0	70,082	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	65,225	0	65,225	5
Total (Acct. 408):	65,225	0	65,225	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	103,103	0	103,103	
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		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	20,213	0	20,213	11
Total (Acct. 419):	20,213	0	20,213	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
NONE	0	0	0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	20,213	0	20,213	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(23,342)	0	(23,342)	14
NONE	0	0	0	15
Total (Acct. 425):	(23,342)	0	(23,342)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	35,588	35,588	16
NONE	0	0	0	17
Total (Acct. 426):	0	35,588	35,588	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(23,342)	35,588	12,246	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	22,292	0	22,292	18
Total (Acct. 427):	22,292	0	22,292	
Amortization of Debt Discount and Expense (428):				
NONE	0	0	0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0	0	0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0	0	0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	22,292	0	22,292	
NET INCOME:	124,366	(35,588)	88,778	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,558,506	829,959	2,388,465	24
Total (Acct. 216):	1,558,506	829,959	2,388,465	
Balance Transferred from Income (433):				
Derived	124,366	(35,588)	88,778	25
Total (Acct. 433):	124,366	(35,588)	88,778	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,682,872	794,371	2,477,243	

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	381,818	0	0	0	381,818	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	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	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	381,818	0	0	0	381,818	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,816,483	3,802,413	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,077,996	979,118	2
Net Utility Plant	2,738,487	2,823,295	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	442,454	441,856	5
Other Investments (124)	0	0	6
Sinking Funds (125)	247,787	245,814	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	690,241	687,670	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,174,327	1,099,503	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	59,016	47,043	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)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	1,233,343	1,146,546	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,662,071	4,657,511	

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)	353,147	353,147	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	2,477,243	2,388,465	35
Total Proprietary Capital	2,830,390	2,741,612	
LONG-TERM DEBT			
Bonds (221)	1,475,825	1,551,654	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,475,825	1,551,654	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	16,430	517	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	3,653	3,840	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	9,009	9,782	46
Total Current and Accrued Liabilities	29,092	14,139	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	326,764	350,106	49
Total Deferred Credits	326,764	350,106	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		50
Injuries and Damages Reserve (262)	0		51
Pensions and Benefits Reserve (263)	0		52
Miscellaneous Operating Reserves (265)	0		53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,662,071	4,657,511	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,802,413	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,430,827	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,380,340	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Construction Work in Progress (107)	5,316	0	0	0	7
Total Utility Plant	3,816,483	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)	478,366	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	599,630	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	10
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	13
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	14
Total Accumulated Provision	1,077,996	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	16
Other Utility Plant Adjustments (119)	0	0	0	0	17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,738,487	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)	414,591				414,591	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	70,082				70,082	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,642				1,642	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
NONE	0				0	13
NONE	0				0	14
NONE	0				0	15
Total credits	71,724	0	0	0	71,724	16
Debits during year						17
Book cost of plant retired	7,949				7,949	18
Cost of removal	0				0	19
Other debits (specify):						20
NONE	0				0	21
NONE	0				0	22
NONE	0				0	23
NONE	0				0	24
Total debits	7,949	0	0	0	7,949	25
Balance end of year (111.1)	478,366	0	0	0	478,366	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)	564,527				564,527	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	35,588				35,588	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
NONE	0				0	13
NONE	0				0	14
NONE	0				0	15
Total credits	35,588	0	0	0	35,588	16
Debits during year						17
Book cost of plant retired	485				485	18
Cost of removal	0				0	19
Other debits (specify):						20
NONE	0				0	21
NONE	0	0			0	22
NONE	0				0	23
NONE	0				0	24
Total debits	485	0	0	0	485	25
Balance end of year (111.2)	599,630	0	0	0	599,630	26
Footnotes						27

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	353,147	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>353,147</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SAFE DRINKING WATER FUND LOAN	12/13/2006	05/01/2026	1.48%	1,475,825	1
Total Bonds (Account 221):				<u>1,475,825</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	65,225	2
Charged electric department expense	0	3
Charged sewer department expense	497	4
Other (explain):		
NONE		5
Total Accruals and other credits	65,722	
Taxes paid during year:		
County, state and local taxes	62,782	6
Social Security taxes	2,605	7
PSC Remainder Assessment	335	8
Other (explain):		
NONE		9
Total payments and other debits	65,722	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SAFE DRINKING WATER LOAN	3,840	22,292	22,479	3,653	1
Subtotal	3,840	22,292	22,479	3,653	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	3,840	22,292	22,479	3,653	

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):		
DUE FROM SEWER UTILITY	129,511	1
DUE FROM GENERAL FUND	312,943	2
Total (Acct. 123):	442,454	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Sinking Funds (125):		
RESTRICTED CASH	247,787	4
Total (Acct. 125):	247,787	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	59,016	9
Electric	0	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	59,016	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	16
Total (Acct. 145):	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)	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	326,764	24
NONE	0	25
Total (Acct. 253):	326,764	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,424,963	0	0	0	2,424,963	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	446,478	0	0	0	446,478	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	338,435	0	0	0	338,435	6
NONE	0	0	0	0	0	7
Average Net Rate Base	1,640,050	0	0	0	1,640,050	
Net Operating Income	103,103	0	0	0	103,103	8
Net Operating Income as a percent of						
Average Net Rate Base	6.29%	N/A	N/A	N/A	6.29%	

**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	350,106	0	0	0	350,106	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	23,342	0	0	0	23,342	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	326,764	0	0	0	326,764	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	379,751	376,501	1
Total Sales of Water	379,751	376,501	
Other Operating Revenues			
Forfeited Discounts (470)	1,171	874	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	896	878	5
Total Other Operating Revenues	2,067	1,752	
Total Operating Revenues	381,818	378,253	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	104,398	90,077	6
General Operating Expenses (680-691)	39,010	34,813	7
Total Operation and Maintenance Expenses	143,408	124,890	
Other Operating Expenses			
Depreciation Expense (403)	70,082	69,629	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	65,225	61,302	10
Total Other Operating Expenses	135,307	130,931	
Total Operating Expenses	278,715	255,821	
NET OPERATING INCOME	103,103	122,432	

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)	0	0	0	1
Commercial (460.2)	4	170	595	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	4	170	595	
Metered Sales to General Customers (461)				
Residential (461.1)	502	23,022	94,592	5
Commercial (461.2)	68	6,987	23,608	6
Industrial (461.3)	8	73,008	132,787	7
Public Authority (461.4)	19	4,354	15,098	8
Total Metered Sales to General Customers (461)	597	107,371	266,085	
Private Fire Protection Service (462)	0		0	9
Public Fire Protection Service (463)	1		113,071	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	602	107,541	379,751	

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)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	113,071	3
NONE	0	4
Total Public Fire Protection Service (463)	113,071	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	1,171	6
Other (specify):		
Total Forfeited Discounts (470)	1,171	
Rents from Water Property (472):		
NONE	0	7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE	0	9
Return on net investment in meters charged to sewer department	896	10
Other (specify):		
Total Other Water Revenues (474)	896	

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)	20,135	20,038	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	33,972	38,446	3
Chemicals (630)	24,148	24,437	4
Supplies and Expenses (640)	10,844	5,778	* 5
Repairs of Water Plant (650)	15,299	1,378	* 6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	104,398	90,077	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	13,848	8,543	* 8
Office Supplies and Expenses (681)	2,879	1,247	9
Outside Services Employed (682)	5,360	8,015	* 10
Insurance Expense (684)	5,024	4,938	11
Employees Pensions and Benefits (686)	11,899	12,070	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	39,010	34,813	
Total Operation and Maintenance Expenses	143,408	124,890	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 640 - To obtain a lower rate for LP the City prepaid for LP during 2009. A prepaid was not recorded due to the immaterial amount.

Account 650 - Increase from prior year related to two water main breaks during 2009. Also, a hydrant was repaired during 2009.

Account 680 - During 2009 the City allocated meter reading wages to this account. In the past they have not included meter reading wages in this account.

Account 682 - During 2008 the water incurred expenditures for tree removal. This did not occur in 2009.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		62,782	59,407	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		497	447	2
Net property tax equivalent		62,285	58,960	
Social Security		2,605	2,015	3
PSC Remainder Assessment		335	327	4
Other (specify): NONE		0	0	5
Total tax expense		65,225	61,302	

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			Eau Claire				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.215274				2
County tax rate	mills		4.896661				3
Local tax rate	mills		6.757594				4
School tax rate	mills		13.952391				5
Voc. school tax rate	mills		2.108732				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		27.930652				9
Less: state credit	mills		2.293859				10
Net tax rate	mills		25.636793				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.757594				12
Combined School Tax Rate	mills		16.061123				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		22.818717				15
Total Tax Rate	mills		27.930652				16
Ratio of Local and School Tax to Total	dec.		0.816978				17
Total tax net of state credit	mills		25.636793				18
Net Local and School Tax Rate	mills		20.944686				19
Utility Plant, Jan. 1	\$	3,802,413	3,802,413				20
Materials & Supplies	\$	0	0				21
Subtotal	\$	3,802,413	3,802,413				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	3,802,413	3,802,413				24
Assessment Ratio	dec.		0.788321				25
Assessed Value	\$	2,997,522	2,997,522				26
Net Local & School Rate	mills		20.944686				27
Tax Equiv. Computed for Current Year	\$	62,782	62,782				28
Tax Equivalent per 1994 PSC Report	\$	51,842					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	62,782					31
Footnotes							32

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	26,133	0	0	0	26,133	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	144,208	0	0	0	144,208	8
Supply Mains (316)	8,315	0	0	0	8,315	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	178,656	0	0	0	178,656	
PUMPING PLANT						
Land and Land Rights (320)	9,323	0	0	0	9,323	11
Structures and Improvements (321)	310,057	0	0	0	310,057	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	263,523	11,452	7,068	0	267,907	* 14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	11,739	0	0	0	11,739	16
Total Pumping Plant	594,642	11,452	7,068	0	599,026	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	475,001	0	0	0	475,001	18
Sand or Other Media Filtration Equipment (332)	376,041	0	0	0	376,041	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	18,378	0	0	0	18,378	21
Total Water Treatment Plant	869,420	0	0	0	869,420	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	252	0	0	0	252	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	54,214	0	0	0	54,214	24
Transmission and Distribution Mains (343)	438,880	0	0	0	438,880	25
Services (345)	115,562	0	0	0	115,562	26
Meters (346)	60,150	0	881	0	59,269	27
Hydrants (348)	86,653	8,225	0	0	94,878	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)	6,263	0	0	0	6,263	29
Total Transmission and Distribution Plant	761,974	8,225	881	0	769,318	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	923	0	0	0	923	32
Computer Equipment (391.1)	2,434	0	0	0	2,434	33
Transportation Equipment (392)	450	0	0	0	450	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	10,600	0	0	0	10,600	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	14,407	0	0	0	14,407	
Total utility plant in service directly assignable	2,419,099	19,677	7,949	0	2,430,827	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	2,419,099	19,677	7,949	0	2,430,827	

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

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

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

Account 325 - The City replaced a well pump during 2009. The repairs were financed through the operating funds of the utility.

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	146,021	0	0	0	146,021	8
Supply Mains (316)	20,900	0	0	0	20,900	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	166,921	0	0	0	166,921	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	366,900	0	0	0	366,900	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	18,080	0	485	0	17,595	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	384,980	0	485	0	384,495	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	166,000	0	0	0	166,000	18
Sand or Other Media Filtration Equipment (332)	110,000	0	0	0	110,000	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	276,000	0	0	0	276,000	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	318,331	0	0	0	318,331	24
Transmission and Distribution Mains (343)	204,249	0	0	0	204,249	25
Services (345)	19,836	0	0	0	19,836	26
Meters (346)	0	0	0	0	0	27
Hydrants (348)	10,508	0	0	0	10,508	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	0	0	0	29
Total Transmission and Distribution Plant	552,924	0	0	0	552,924	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,380,825	0	485	0	1,380,340	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	1,380,825	0	485	0	1,380,340	

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	0	0	9,432	9,432	1
February	0	0	11,287	11,287	2
March	0	0	10,003	10,003	3
April	0	0	10,494	10,494	4
May	0	0	10,992	10,992	5
June	0	0	10,440	10,440	6
July	0	0	10,896	10,896	7
August	0	0	8,999	8,999	8
September	0	0	8,435	8,435	9
October	0	0	10,737	10,737	10
November	0	0	8,378	8,378	11
December	0	0	9,652	9,652	12
Total annual pumpage	0	0	119,745	119,745	

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):	119,745	1
Less: Gallons (000's) used in the treatment process:	1,078	2
Subtotal: Gallons (000's) entering distribution system:	118,667	3
Less: Gallons (000's) sold:	107,541	4
Gallons (000's) entering distribution system but not sold:	11,126	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	600	7
Gallons (000's) used for fire protection:	0	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	0	10
Subtotal Estimated Usage:	600	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	200	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	10,326	17
Subtotal of Estimated Losses:	10,526	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	9%	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.)	566	22
Date of maximum: 07/14/2009		23
Cause of maximum: Residents watering and Bush Brothers canning		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	101	25
Date of minimum: 12/07/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	328,626	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:	2	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,450	35
Outside municipality?	4	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)	
BALDWIN & EAST STREET	#7	45	12	360,000	Yes	1
END OF PEASE STREET	#6	163	12	302,400	Yes	2
SANDY HILL DRIVE	#9	100	12	504,000	Yes	3
WITTE ROAD	#10	156	12	432,000	Yes	4

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	#10. 1	#10.2	#10.3	1
Location	505 WITTE ROAD	505 WITTE ROAD	505 WITTE ROAD	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	U.S. MOTOR	GOULDS		5
Year Installed	2006	2006		6
Type	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	300	300		8
Pump Motor or Standby Engine Mfr	KATOLIGHT	KATOLIGHT	KATOLIGHT	9
Year Installed	2006	2006	2006	10
Type	DIESEL	DIESEL	DIESEL	11
Horsepower	0	0	0	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6	#7	#7.1	15
Location	PEASE STREET	691 BALDWIN STREET	691 BALDWIN STREET	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	GRUNDFOS	LAYNE	LAYNE	19
Year Installed	1990	1977	1977	20
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	165	250	250	22
Pump Motor or Standby Engine Mfr	NONE	NONE	NONE	23
Year Installed	1990	1977	1977	24
Type	OTHER	OTHER	OTHER	25
Horsepower	0	0	0	26
Footnotes				27
				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	#7.2	#7.3	#9.1	1
Location	691 BALDWIN STREET	691 BALDWIN STREET	195 SANDY HILL DRIVE	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	U.S. ELECTRIC	5
Year Installed	1977	1977	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	250	350	8
Pump Motor or Standby Engine Mfr	FORD L.P.	INTERNATIONAL L.P.	GENERAC	9 10
Year Installed	1977	1977	2007	11
Type	PROPANE	PROPANE	DIESEL	12
Horsepower	20	20	0	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9.3			15
Location	195 SANDY HILL DR			16
Purpose	S			17
Destination	D			18
Pump Manufacturer	AMERICAN TURBINE			19
Year Installed	1992			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	350			22
Pump Motor or Standby Engine Mfr	GENERAC			23 24
Year Installed	2007			25
Type	DIESEL			26
Horsepower	0			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	#10	#9	TOWER-NEW	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3 4
Year constructed	2006	1992	1984	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	0	0	140	9 10
Total capacity in gallons (actual)	432,000	504,000	400,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800	0.5040	1.0080	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	N	N	N	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	1,480	0	0	0	1,480	1	
M	D	4.000	4,857	0	0	0	4,857	2	
M	D	6.000	37,998	0	0	0	37,998	3	
M	S	6.000	2,032	0	0	0	2,032	4	
M	D	8.000	14,383	0	0	0	14,383	5	
M	D	10.000	8,969	0	0	0	8,969	6	
Total Within Municipality			69,719	0	0	0	69,719		
Total Utility			69,719	0	0	0	69,719		

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	470	0	0	0	470	0	1
M	1.000	224	0	0	0	224	2	2
M	1.500	1	0	0	0	1	0	3
M	2.000	4	0	0	0	4	1	4
M	6.000	3	0	0	0	3	0	5
M	8.000	1	0	0	0	1	0	6
Total Utility		703	0	0	0	703	3	

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	639	0	12	0	627	50	1
1.000	14	0	0	0	14	2	2
1.250	2	0	0	0	2	1	3
1.500	7	0	0	0	7	1	4
2.000	11	0	0	0	11	2	5
3.000	1	0	0	0	1	0	6
4.000	2	0	0	0	2	1	7
6.000	2	0	0	0	2	1	8
Total:	678	0	12	0	666	58	

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	533	61	7	11	0	15	627	1
1.000	0	10	2	2	0	0	14	2
1.250	1	1	0	0	0	0	2	3
1.500	0	3	0	3	0	1	7	4
2.000	0	5	2	4	0	0	11	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	1	0	0	1	2	8
Total:	534	80	12	23	0	17	666	

METERS

Meters (Page W-21)

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

The utility's program calls for replacing the meters as necessary and to have all the meters tested in a 20 year period.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	96	1	0	0	97	2
Total Fire Hydrants	96	1	0	0	97	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	70
Number of distribution system valves end of year:	170
Number of distribution valves operated during year:	85