



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: MONROE MUNICIPAL WATER UTILITYPrincipal Office: 1065 5TH AVE  
MONROE, WI 53566For 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 MICHAEL L KENNISON of  
(Person responsible for accounts)

MONROE 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)      04/12/2010  
(Date)

WATER SUPERVISOR  
(Title)

## 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
Distribution of Total Payroll	F-05
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	F-99
<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
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
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

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**TABLE OF CONTENTS**

---

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	W-99

### IDENTIFICATION AND OWNERSHIP

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

**Utility Address:** 1065 5TH AVE  
MONROE, WI 53566

**When was utility organized?** 1/1/1888

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS JAMIE GOULD

**Title:** WATER UTILITY ACCOUNTING MANAGER

**Office Address:**

1065 5TH AVE  
MONROE, WI 53566

**Telephone:** (608) 329 - 2483

**Fax Number:** (608) 329 - 2488

**Email Address:** jgould@cityofmonroe.org

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

**Name:** KEITH INGWELL

**Title:** PRESIDENT OF BOARD OF PUBLIC WORKS

**Office Address:**

1409 17TH STREET  
MONROE, WI 53566

**Telephone:** (608) 325 - 5829

**Fax Number:**

**Email Address:**

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

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

**Name:** TERRENCE DRONE

**Title:** SENIOR ACCOUNTANT

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3491

**Email Address:** tdrone@johnsonblock.com

**Date of most recent audit report:** 6/13/2009

**Period covered by most recent audit:** DECEMBER 31, 2008

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR MICHAEL L KENNISON

**Title:** WATER SUPERVISOR

**Office Address:**

1065 5TH AVE  
MONROE, WI 35666

**Telephone:** (608) 329 - 2485

**Fax Number:** (608) 329 - 2488

**Email Address:** mkennison@cityofmonroe.org

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**Name of utility commission/committee:** Board of Public Works

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

- MR MARK COPLIEN, ALDERPERSON
- MR DAN HENKE, VICE PRESIDENT / ALDERPERSON
- MR NEAL HUNTER, ALDERPERSON
- MR KEITH E INGWELL, PRESIDENT / ALDERPERSON
- MR CHARLES SCHURINGA, ALDERPERSON

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**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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,322,921	1,305,130	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	743,076	691,277	2
Depreciation Expense (403)	218,246	187,251	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	210,416	245,625	5
<b>Total Operating Expenses</b>	<b>1,171,738</b>	<b>1,124,153</b>	
<b>Net Operating Income</b>	<b>151,183</b>	<b>180,977</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>151,183</b>	<b>180,977</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	590	1,831	7
Income from Nonutility Operations (417)	30	30	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,495	44,782	10
Miscellaneous Nonoperating Income (421)	679,184	42,874	11
<b>Total Other Income</b>	<b>688,299</b>	<b>89,517</b>	
<b>Total Income</b>	<b>839,482</b>	<b>270,494</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(17,370)	(17,370)	12
Other Income Deductions (426)	37,391	30,540	13
<b>Total Miscellaneous Income Deductions</b>	<b>20,021</b>	<b>13,170</b>	
<b>Income Before Interest Charges</b>	<b>819,461</b>	<b>257,324</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	66,679	92,179	14
Amortization of Debt Discount and Expense (428)	29,952	4,382	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	13,970	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>110,601</b>	<b>96,561</b>	
<b>Net Income</b>	<b>708,860</b>	<b>160,763</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,827,816	5,133,898	20
Balance Transferred from Income (433)	708,860	160,763	21
Miscellaneous Credits to Surplus (434)	88,701	533,155	22
Miscellaneous Debits to Surplus--Debit (435)	14,560	0	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>6,610,817</b>	<b>5,827,816</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 Income from Nonutility Operations, Account 417.

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	1,322,921	0	1,322,921	1
<b>Total (Acct. 400):</b>	<b>1,322,921</b>	<b>0</b>	<b>1,322,921</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	743,076	0	743,076	2
<b>Total (Acct. 401-402):</b>	<b>743,076</b>	<b>0</b>	<b>743,076</b>	
<b>Depreciation Expense (403):</b>				
Derived	218,246	0	218,246	3
<b>Total (Acct. 403):</b>	<b>218,246</b>	<b>0</b>	<b>218,246</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	210,416	0	210,416	5
<b>Total (Acct. 408):</b>	<b>210,416</b>	<b>0</b>	<b>210,416</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>151,183</b>	<b>0</b>	<b>151,183</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	590	0	590	8
<b>Total (Acct. 415-416):</b>	<b>590</b>	<b>0</b>	<b>590</b>	
<b>Income from Nonutility Operations (417):</b>				
INCOME AND EXPENSES ON PRIVATE WELLS	30		30	9
<b>Total (Acct. 417):</b>	<b>30</b>	<b>0</b>	<b>30</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 INCOME	8,495		8,495	11
<b>Total (Acct. 419):</b>	<b>8,495</b>	<b>0</b>	<b>8,495</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
DFKJFL	0	626,709	626,709	13

## 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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
COMMUNITY BLOCK DEVELOPMENT GRANT		52,475	52,475	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>679,184</b>	<b>679,184</b>	
<b>TOTAL OTHER INCOME:</b>	<b>9,115</b>	<b>679,184</b>	<b>688,299</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(17,370)	0	(17,370)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(17,370)</b>	<b>0</b>	<b>(17,370)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	37,391	37,391	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>37,391</b>	<b>37,391</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(17,370)</b>	<b>37,391</b>	<b>20,021</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	66,679	0	66,679	19
<b>Total (Acct. 427):</b>	<b>66,679</b>	<b>0</b>	<b>66,679</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	29,952		29,952	20
<b>Total (Acct. 428):</b>	<b>29,952</b>	<b>0</b>	<b>29,952</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	13,970	0	13,970	22
<b>Total (Acct. 430):</b>	<b>13,970</b>	<b>0</b>	<b>13,970</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>110,601</b>	<b>0</b>	<b>110,601</b>	
<b>NET INCOME:</b>	<b>67,067</b>	<b>641,793</b>	<b>708,860</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	4,009,077	1,818,739	5,827,816	25
<b>Total (Acct. 216):</b>	<b>4,009,077</b>	<b>1,818,739</b>	<b>5,827,816</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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	67,067	641,793	<b>708,860</b>	26
<b>Total (Acct. 433):</b>	<b>67,067</b>	<b>641,793</b>	<b>708,860</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
PRIOR PERIOD ADJUSTMENT	5,401	0	<b>5,401</b>	27
NET CHANGE	83,300		<b>83,300</b>	28
<b>Total (Acct. 434):</b>	<b>88,701</b>	<b>0</b>	<b>88,701</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
PRIOR PERIOD ADJUSTMENT		14,560	<b>14,560</b>	* 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>14,560</b>	<b>14,560</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,164,845</b>	<b>2,445,972</b>	<b>6,610,817</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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**Details of Income Statement Accounts (Page F-02)**

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.**

There was a change of \$83,300 to this account because the reserve money decreased by this amount in 2009.

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.**

There was a prior year adjustment for \$14,560 because this amount was inadvertently left out.

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**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,174				1,174	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	584				584	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>584</b>	
<b>Net income (or loss)</b>	<b>590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>590</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	1,322,921	0	0	0	<b>1,322,921</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<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	111				<b>111</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,322,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,322,810</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	240,594	34,975	<b>275,569</b>	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,194	0	<b>1,194</b>	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	34,975	(34,975)	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>276,763</b>	<b>0</b>	<b>276,763</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	7.0	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	12,614,264	11,346,518	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,816,523	3,841,774	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>8,797,741</b>	<b>7,504,744</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	234,674	441,615	9
Depreciation Fund (126)	563,750	636,609	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>798,424</b>	<b>1,078,224</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	243,456	92,093	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	291,794	409,547	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	320,954	329,035	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	28,573	28,653	20
Plant Materials and Operating Supplies (154)	49,188	46,544	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	1,090	1,050	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>935,055</b>	<b>906,922</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	29,229	25,931	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	12,182	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>41,411</b>	<b>25,931</b>	
<b>Total Assets and Other Debits</b>	<b>10,572,631</b>	<b>9,515,821</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)	1,400,802	663,503	35
Appropriated Earned Surplus (215)	817,424	900,724	36
Unappropriated Earned Surplus (216)	6,610,817	5,827,816	37
<b>Total Proprietary Capital</b>	<b>8,829,043</b>	<b>7,392,043</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,325,000	1,745,000	38
Advances from Municipality (223)	61,295	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>1,386,295</b>	<b>1,745,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	45,630	43,549	42
Payables to Municipality (233)	18,266	10,023	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	3,538	6,748	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	46,672	57,901	48
<b>Total Current and Accrued Liabilities</b>	<b>114,106</b>	<b>118,221</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	243,187	260,557	51
<b>Total Deferred Credits</b>	<b>243,187</b>	<b>260,557</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>10,572,631</b>	<b>9,515,821</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	11,346,518	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)	9,426,034	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,056,656	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	131,574				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>12,614,264</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)	3,274,377	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	542,146	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>3,816,523</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<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>8,797,741</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>	3,337,016				<b>3,337,016</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	218,246				<b>218,246</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,562				<b>10,562</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,397				<b>1,397</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>230,205</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,205</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	292,844				<b>292,844</b>	<b>18</b>
Cost of removal	0				<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>292,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>292,844</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,274,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,274,377</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>	504,755				<b>504,755</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	37,391				<b>37,391</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	0				<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>37,391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,391</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal	0				<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>542,146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>542,146</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
<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)	49,188	46,544	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>49,188</b>	<b>46,544</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>				
2009 REVENUE REFUNDING BONDS	4,021	33,250	29,229	1
<b>Total</b>			<b>29,229</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<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	663,503	1
<b>Changes during year (explain):</b>		
MAINS, SERVICES, AND HYDRANTS INSTALLED BY THE CITY	737,299	2
<b>Balance end of year</b>	<b><u>1,400,802</u></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)	
Water System Revenue Refunding Bonds Series 1994A	06/01/2001	12/01/2014	4.50%	0	*
WATER SYSTEM REVENUE REFUNDING BOND	04/28/2009	12/01/2014	3.59%	1,325,000	2
<b>Total Bonds (Account 221):</b>				<b>1,325,000</b>	

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## BONDS (ACCT. 221)

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**Bonds (Acct. 221) (Page F-17)**

**General footnotes**

DURING 2009 THE UTILITY REFINANCED THE 2001 REVENUE BOND

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## 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>					
UNFUNDED RETIREMENT LIABILITY	12/31/2009	12/31/2018	5.99%	61,295	1
<b>Total for Account 223</b>				<b>61,295</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<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	19,579	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>19,579</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	18,472	7
PSC Remainder Assessment	1,107	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>19,579</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>					
MORTGAGE REVENUE REFUNDING BONDS DATED 4/28/09		32,716	29,178	3,538	1
MORTGAGE REVENUE REFUNDING BONDS DATED 6/1/01	6,748	33,963	40,711	0	2
<b>Subtotal</b>	<b>6,748</b>	<b>66,679</b>	<b>69,889</b>	<b>3,538</b>	
<b>Advances from Municipality (223)</b>					
UNFUNDED RETIREMENT LIABILITY	0	13,970	13,970	0	3
<b>Subtotal</b>	<b>0</b>	<b>13,970</b>	<b>13,970</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,748</b>	<b>80,649</b>	<b>83,859</b>	<b>3,538</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>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>		
BONDS	234,674	3
<b>Total (Acct. 125):</b>	<b>234,674</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION	563,750	4
<b>Total (Acct. 126):</b>	<b>563,750</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	318,536	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
INVENTORY SALES	2,418	11
<b>Total (Acct. 142):</b>	<b>320,954</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
OFFICE SUPPLIES, SHARED METER CHARGES, LABOR	28,573	15
<b>Total (Acct. 145):</b>	<b>28,573</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	1,090	16
<b>Total (Acct. 165):</b>	<b>1,090</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>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
9TH STREET PLANNING	12,182	18
<b>Total (Acct. 183):</b>	<b>12,182</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
BENEFITS, OFFICE SUPPLIES	18,266	22
<b>Total (Acct. 233):</b>	<b>18,266</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	243,187	23
NONE		24
<b>Total (Acct. 253):</b>	<b>243,187</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### Detail of Other Balance Sheet Accounts (Page F-22)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct 145: The year end balance is made up of office supplies, shared meter charges, and labor.

Acct 233: Payables to Municipality is higher than \$10,000 because as of December 31, 2009 the Utility owed the City for December employee benefits, postage, street patches, and utility bills.

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## 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)	9,011,552	0	0	0	9,011,552	1
Materials and Supplies	47,866	0	0	0	47,866	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,305,696	0	0	0	3,305,696	4
Customer Advances for Construction					0	5
Regulatory Liability	251,872	0	0	0	251,872	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>5,501,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,501,850</b>	
Net Operating Income	151,183	0	0	0	151,183	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.75%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.75%</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	260,557	0	0	0	<b>260,557</b>	1
<b>Add credits during year:</b>					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	17,370	0	0	0	<b>17,370</b>	3
<b>Other (specify):</b>					<b>0</b>	4
<b>Balance End of Year</b>	<b>243,187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>243,187</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.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

On February 17, 2010 held a public hearing for a water rate increase. Docket 3820-WR-104

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Details of Income Statement Accounts (Page F-02)

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.**

There was a change of \$83,300 to this account because the reserve money decreased by this amount in 2009.

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.**

There was a prior year adjustment for \$14,560 because this amount was inadvertently left out.

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### Bonds (Acct. 221) (Page F-17)

#### General footnotes

DURING 2009 THE UTILITY REFINANCED THE 2001 REVENUE BOND

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### Detail of Other Balance Sheet Accounts (Page F-22)

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Acct 145: The year end balance is made up of office supplies, shared meter charges, and labor.

Acct 233: Payables to Municipality is higher than \$10,000 because as of December 31, 2009 the Utility owed the City for December employee benefits, postage, street patches, and utility bills.

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## 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)	1,300,524	1,289,318	1
<b>Total Sales of Water</b>	<b>1,300,524</b>	<b>1,289,318</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	5,599	4,940	2
Rents from Water Property (472 )	78	165	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	16,720	10,707	5
<b>Total Other Operating Revenues</b>	<b>22,397</b>	<b>15,812</b>	
<b>Total Operating Revenues</b>	<b>1,322,921</b>	<b>1,305,130</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	205,184	217,440	7
Water Treatment Expenses (640-652)	32,918	33,742	8
Transmission and Distribution Expenses (660-678)	138,992	108,575	9
Customer Accounts Expenses (901-906)	22,883	23,931	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	343,099	307,589	12
<b>Total Operation and Maintenance Expenses</b>	<b>743,076</b>	<b>691,277</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	218,246	187,251	13
Amortization Expense (404-407)		0	14
Taxes (408 )	210,416	245,625	15
<b>Total Other Operating Expenses</b>	<b>428,662</b>	<b>432,876</b>	
<b>Total Operating Expenses</b>	<b>1,171,738</b>	<b>1,124,153</b>	
<b>NET OPERATING INCOME</b>	<b>151,183</b>	<b>180,977</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 )	3,684	174,730	460,337	5
Commercial (461.2 )	581	141,055	261,341	6
Industrial (461.3 )	26	175,250	232,753	7
Public Authority (461.4 )	53	15,663	30,812	8
<b>Total Metered Sales to General Customers (461)</b>	<b>4,344</b>	<b>506,698</b>	<b>985,243</b>	
Private Fire Protection Service (462 )	1		40,533	9
Public Fire Protection Service (463 )	1		274,748	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>4,346</b>	<b>506,698</b>	<b>1,300,524</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>		<u><u>0</u></u>	<u><u>0</u></u>	

## OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<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)	274,748	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>274,748</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	5,599	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>5,599</b>	
<b>Rents from Water Property (472):</b>		
EQUIPMENT RENTAL	78	7
<b>Total Rents from Water Property (472)</b>	<b>78</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
TURN ON CHARGES, SALE OF JUNK	10,435	9
Return on net investment in meters charged to sewer department	6,285	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>16,720</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 \$10,000, 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.**

This accounts exceeds \$10,000 because the City scraped junk items that were no longer needed and there was an increase in the number of turn on and installation charges.

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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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	171,402	173,420	16
Pumping Labor and Expenses (624)	16,917	18,627	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	6,167	6,706	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	1,571	11,682	* 22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	9,127	7,005	24
<b>Total Pumping Expenses</b>	<b>205,184</b>	<b>217,440</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	20,923	20,658	26
Operation Labor and Expenses (642)	10,612	11,339	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	1,383	1,745	32
<b>Total Water Treatment Expenses</b>	<b>32,918</b>	<b>33,742</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	2,017	2,002	34
Transmission and Distribution Lines Expenses (662)	17,807	9,466	35
Meter Expenses (663)	11,477	6,305	36
Customer Installations Expenses (664)	821	489	37
Miscellaneous Expenses (665)	16,278	0	* 38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	2,895	2,827	42
Maintenance of Transmission and Distribution Mains (673)	49,874	52,145	43
Maintenance of Services (675)	18,482	17,150	44
Maintenance of Meters (676)	3,935	4,071	45
Maintenance of Hydrants (677)	15,358	14,115	46
Maintenance of Miscellaneous Plant (678)	48	5	47
<b>Total Transmission and Distribution Expenses</b>	<b>138,992</b>	<b>108,575</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	5,595	6,522	49
Customer Records and Collection Expenses (903)	17,177	17,372	50
Uncollectible Accounts (904)	111	37	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>22,883</b>	<b>23,931</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	85,551	82,263	55
Office Supplies and Expenses (921)	11,499	14,153	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	14,032	16,615	58
Property Insurance (924)	26,871	21,579	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	177,152	121,764	* 61
Regulatory Commission Expenses (928)	820	0	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	6,097	26,716	* 64
Rents (931)		0	65
Maintenance of General Plant (932)	21,077	24,499	66
<b>Total Administrative and General Expenses</b>	<b>343,099</b>	<b>307,589</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>743,076</b>	<b>691,277</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 15%, but not less \$10,000, please explain.

Acct 631: This account decreased because the Utility didn't maintenance the structures as much in 2009 as it had in the past.

Acct 665: The Utility started expensing the Digger's Hotline expenses and locating labor to this account during 2009 rather than account 930 like they did in the past.

Acct 926: Employee Pensions and Benefits increased in 2009 due to the increase in health insurance and the City bonded to pay the unfunded retirement liability. Because of this an Advance from Municipality was credited as a liability on the Utility's books and the Utility expensed this to the retirement account all in once year rather than amortizing it.

Acct 930: This account decrease because the Utility coded the Digger's Hotline and locating labor to account 665 instead of this account.

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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		200,000	233,646	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,160	8,918	2
<b>Net property tax equivalent</b>		<b>190,840</b>	<b>224,728</b>	
Social Security		18,469	19,836	3
PSC Remainder Assessment		1,107	1,061	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>210,416</b>	<b>245,625</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			Green				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.180336				3
County tax rate	mills		5.556305				4
Local tax rate	mills		10.399637				5
School tax rate	mills		12.575715				6
Voc. school tax rate	mills		1.837598				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.549591</b>				<b>10</b>
Less: state credit	mills		2.023242				11
<b>Net tax rate</b>	mills		<b>28.526349</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.399637</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.413313</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.812950</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.549591</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.812219</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.526349</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.169635</b>				<b>21</b>
Utility Plant, Jan. 1	\$	11,346,518	11,346,518				22
Materials & Supplies	\$	46,544	46,544				23
<b>Subtotal</b>	\$	<b>11,393,062</b>	<b>11,393,062</b>				<b>24</b>
Less: Plant Outside Limits	\$	189,728	189,728				25
<b>Taxable Assets</b>	\$	<b>11,203,334</b>	<b>11,203,334</b>				<b>26</b>
Assessment Ratio	dec.		0.943815				27
<b>Assessed Value</b>	\$	<b>10,573,875</b>	<b>10,573,875</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.169635</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>244,993</b>	<b>244,993</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	131,335					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	200,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>200,000</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 \$100,000. 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)	9,030				9,030	4
Structures and Improvements (311)	15,502				15,502	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	317,845				317,845	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>342,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342,377</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	5,525				5,525	11
Structures and Improvements (321)	862,847				862,847	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	845,885	5,118	2,559		848,444	14
Diesel Pumping Equipment (326)	427,788		2,659		425,129	15
Other Pumping Equipment (328)	5,681				5,681	16
<b>Total Pumping Plant</b>	<b>2,147,726</b>	<b>5,118</b>	<b>5,218</b>	<b>0</b>	<b>2,147,626</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	16,252				16,252	18
Sand or Other Media Filtration Equipment (332)	29,931	27,964	17,126		40,769	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>46,183</b>	<b>27,964</b>	<b>17,126</b>	<b>0</b>	<b>57,021</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	17,179				17,179	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	824,079	14,420			838,499	24
Transmission and Distribution Mains (343)	3,192,686	373,329	16,420		3,549,595	25
Services (345)	243,585	318,307	9,498		552,394	26
Meters (346)	418,898	2,530	418		421,010	27
Hydrants (348)	551,474	48,329	8,150		591,653	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 \$100,000. 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)	1,015				1,015	29
<b>Total Transmission and Distribution Plant</b>	<b>5,248,916</b>	<b>756,915</b>	<b>34,486</b>	<b>0</b>	<b>5,971,345</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	285,613				285,613	31
Office Furniture and Equipment (391)	21,943		1,495		20,448	32
Computer Equipment (391.1)	37,246		12,789		24,457	33
Transportation Equipment (392)	174,511				174,511	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	44,919	198	5,737		39,380	36
Laboratory Equipment (395)	4,020				4,020	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	30,272		4,176		26,096	39
SCADA Equipment (397.1)	213,344	331,613	211,817		333,140	* 40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>811,868</b>	<b>331,811</b>	<b>236,014</b>	<b>0</b>	<b>907,665</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,597,070</b>	<b>1,121,808</b>	<b>292,844</b>	<b>0</b>	<b>9,426,034</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>8,597,070</b>	<b>1,121,808</b>	<b>292,844</b>	<b>0</b>	<b>9,426,034</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 \$100,000, please explain. If applicable, provide construction authorization.**

Acct 397.1: There were additions of \$331,613 to this account because the Utility purchased and installed a new SCADA System. The old SCADA System was retired.

**If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.**

Acct 397.1: The old SCADA System was retired.

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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 \$100,000. 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)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	93,431				93,431	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>93,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,431</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0	4,035			4,035	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>4,035</b>	<b>0</b>	<b>0</b>	<b>4,035</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	2,081			2,081	24
Transmission and Distribution Mains (343)	1,701,564	544,193			2,245,757	25
Services (345)	455,829	69,092			524,921	26
Meters (346)	0				0	27
Hydrants (348)	109,057	17,014			126,071	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 \$100,000. 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>2,266,450</b>	<b>632,380</b>	<b>0</b>	<b>0</b>	<b>2,898,830</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0	60,360			60,360	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>60,360</b>	<b>0</b>	<b>0</b>	<b>60,360</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,359,881</b>	<b>696,775</b>	<b>0</b>	<b>0</b>	<b>3,056,656</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,359,881</b>	<b>696,775</b>	<b>0</b>	<b>0</b>	<b>3,056,656</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	8,613	2.67%	414	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	259,122	2.94%	9,345	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>267,735</b>		<b>9,759</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	510,983	2.44%	21,053	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	668,268	4.42%	37,445	9
Diesel Pumping Equipment (326)	51,008	4.29%	18,295	10
Other Pumping Equipment (328)	4,625	4.29%	244	11
<b>Total Pumping Plant</b>	<b>1,234,884</b>		<b>77,037</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	5,124	2.50%	406	12
Sand or Other Media Filtration Equipment (332)	22,309	6.00%	2,121	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>27,433</b>		<b>2,527</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	247,298	1.87%	15,545	17
Transmission and Distribution Mains (343)	654,655	0.93%	31,352	18
Services (345)	45,203	2.09%	8,318	19
Meters (346)	216,025	5.03%	21,124	20
Hydrants (348)	166,327	1.59%	9,087	21
Other Transmission and Distribution Plant (349)	1,015	5.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,330,523</b>		<b>85,426</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	48,316	2.25%	6,426	23
Office Furniture and Equipment (391)	13,649	5.83%	1,236	24
Computer Equipment (391.1)	22,526	26.67%	326	25
Transportation Equipment (392)	125,957	10.50%	18,324	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	19,015	5.83%	2,457	28
Laboratory Equipment (395)	3,362	5.83%	234	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					9,027	1
312					0	2
313					0	3
314					268,467	4
316					0	5
317					0	6
	0	0	0	0	277,494	
321					532,036	7
323					0	8
325	2,559				703,154	9
326	2,659				66,644	10
328					4,869	11
	5,218	0	0	0	1,306,703	
331					5,530	12
332	17,126				7,304	13
333					0	14
334					0	15
	17,126	0	0	0	12,834	
341					0	16
342					262,843	17
343	16,420				669,587	18
345	9,498		1,027		45,050	19
346	418		370		237,101	20
348	8,150				167,264	21
349					1,015	22
	34,486	0	1,397	0	1,382,860	
390					54,742	23
391	1,495				13,390	24
391.1	12,789				10,063	25
392					144,281	26
393					0	27
394	5,737				15,735	28
395					3,596	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	30,272	9.17%		<b>31</b>
SCADA Equipment (397.1)	213,344	9.17%	25,056	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>476,441</b>		<b>54,059</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,337,016</b>		<b>228,808</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>3,337,016</b>		<b>228,808</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397	4,176				26,096	31
397.1	211,817				26,583	32
398					0	33
	<b>236,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>294,486</b>	
	<b>292,844</b>	<b>0</b>	<b>1,397</b>	<b>0</b>	<b>3,274,377</b>	
					<b>0</b>	<b>34</b>
	<b>292,844</b>	<b>0</b>	<b>1,397</b>	<b>0</b>	<b>3,274,377</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%	0	9
Diesel Pumping Equipment (326)	6,012	1.87%	4,008	10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>6,012</b>		<b>4,008</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	6.00%	121	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>121</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	1.87%	20	17
Transmission and Distribution Mains (343)	325,126	0.93%	18,355	18
Services (345)	155,538	2.09%	10,249	19
Meters (346)	0	0.00%		20
Hydrants (348)	18,079	1.59%	1,869	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>498,743</b>		<b>30,493</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					10,020	10
328					0	11
	0	0	0	0	10,020	
331					0	12
332					121	13
333					0	14
334					0	15
	0	0	0	0	121	
341					0	16
342					20	17
343					343,481	18
345					165,787	19
346					0	20
348					19,948	21
349					0	22
	0	0	0	0	529,236	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	9.17%	2,769	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>2,769</b>	
<b>Total accum. prov. directly assignable</b>	<b>504,755</b>		<b>37,391</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>504,755</b>		<b>37,391</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					2,769	32
398					0	33
	0	0	0	0	2,769	
	0	0	0	0	542,146	
					0	34
	0	0	0	0	542,146	

## 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			52,891	52,891	1
February			48,310	48,310	2
March			50,684	50,684	3
April			48,515	48,515	4
May			54,781	54,781	5
June			53,387	53,387	6
July			55,336	55,336	7
August			55,336	55,336	8
September			54,381	54,381	9
October			52,432	52,432	10
November			47,598	47,598	11
December			48,238	48,238	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>621,889</b>	<b>621,889</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):	621,889	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>621,889</b>	3
Less: Gallons (000's) sold:	506,698	4
Gallons (000's) entering distribution system but not sold:	<b>115,191</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	9,000	7
Gallons (000's) used for fire protection:	451	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	9,145	10
Subtotal Estimated Usage:	<b>18,596</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	5,090	13
Gallons (000's) lost due to service leaks or breaks:	245	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	50	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	10	16
Gallons (000's) not accounted for:	<b>91,200</b>	17
Subtotal of Estimated Losses:	<b>96,595</b>	18
Percentage of water entering distribution system sold:	<b>81%</b>	19
Percentage of unaccounted for water:	<b>15%</b>	20
If more than 15%, indicate causes:		21

If more than 15%, 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.)	2,460	22
Date of maximum: 08/20/2009		23
Cause of maximum: Warm Weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,158	25
Date of minimum: 12/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,709,360	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:	15	32
Number of service breaks repaired this year:	11	33
Population served (estimate the number of individuals served):		34
Inside municipality?	10,465	35
Outside municipality?	90	36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1045 5TH AVENUE	#3	1,300	10	1,903,288	Yes	<b>1</b>
1431 7TH AVENUE	#4	1,688	12	1,382,400	Yes	<b>2</b>
2991 14TH AVENUE	#6	1,766	15	2,335,890	Yes	<b>3</b>
402 18TH AVENUE	#5	1,530	12	1,323,287	Yes	<b>4</b>
601 32ND AVENUE	#7	1,792	15	1,708,219	Yes	<b>5</b>

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## 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	N / A	BF 900	12300783	BF 901 / 12300783	1
Location	BOOSTER STATION		WELL #3	WELL # 4	2
Purpose	B		P	P	3
Destination	D		R	R	4
Pump Manufacturer	FAIRBANKS MORSE		LAYNE	LAYNE	5
Year Installed	1996		1987	1994	6
Type	OTHER		VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350		850	995	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC		GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1996		2007	2007	10
Type	ELECTRIC		ELECTRIC	ELECTRIC	11
Horsepower	10		125	125	12
Footnotes					13
					14

Particulars (a)	Unit D (b)	Unit E (c)		Unit F (d)	
Identification	BF 902 / 12300783	BF 903 / 12300783		BF 904 / 12300783	15
Location	WELL # 5		WELL # 6	WELL # 7	16
Purpose	P		P	P	17
Destination	R		R	R	18
Pump Manufacturer	PEERLESS		LAYNE	LAYNE	19
Year Installed	1949		1971	1978	20
Type	VERTICAL TURBINE		VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	950		1,150	1,150	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC		GENERAL ELECTRIC	GENERAL ELECTRIC	23
Year Installed	2007		2007	2007	24
Type	ELECTRIC		ELECTRIC	ELECTRIC	25
Horsepower	150		200	200	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	N / A			1
Location	BOOSTER STATION			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	FAIRBANKS MORSE			5
Year Installed	1996			6
Type	OTHER			7
Actual Capacity (gpm)	350			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			9 10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	10			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 24
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	# 4 RESERVOIR	# 6 RESERVOIR	# 7 RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1939	1971	1978	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	15	16	10	9 10
Total capacity in gallons (actual)	100,000	100,000	100,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
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)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2999	1.7000	2.2999	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 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	# 5 RESERVOIR	INDUSTRIAL PARK TOWER	NORTH TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3 4
Year constructed	1949	1996	1949	5
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	6 7
Elevation difference in feet (See Headnote 3.)	17	110	110	8 9
Total capacity in gallons (actual)	100,000	500,000	500,000	10 11
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15 16 17
Filters, type (gravity, pressure, other, none)	NONE			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3998			20 21 22
Is a corrosion control chemical used (yes, no)?	N		N	23 24 25
Is water fluoridated (yes, no)?	Y			26 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	SOUTH TOWER	WELL # 3 RESERVOIR		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1914	1987		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	110	20		6
Total capacity in gallons (actual)	137,000	500,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.2000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		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	S	2.000	547				547	1	
M	D	4.000	36,569		425		36,144	2	
M	S	4.000	119				119	3	
M	D	6.000	179,517	140	1,725		177,932	* 4	
P	D	6.000	695				695	5	
M	D	8.000	45,873		1,110		44,763	6	
M	T	8.000	7,183				7,183	7	
P	D	8.000	400				400	8	
M	D	10.000	55,088	7,373	845		61,616	* 9	
M	D	12.000	2,304				2,304	10	
M	T	12.000	10,680	1,671			12,351	* 11	
P	T	12.000	1,286				1,286	12	
M	D	16.000	3,250				3,250	13	
M	T	16.000	2,392				2,392	14	
<b>Total Within Municipality</b>			<b>345,903</b>	<b>9,184</b>	<b>4,105</b>	<b>0</b>	<b>350,982</b>		
M	D	6.000	2,084				2,084	15	
M	T	8.000	1,175				1,175	16	
M	D	10.000	185				185	17	
M	D	12.000	1,214				1,214	18	
<b>Total Outside of Municipality</b>			<b>4,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,658</b>		
<b>Total Utility</b>			<b>350,561</b>	<b>9,184</b>	<b>4,105</b>	<b>0</b>	<b>355,640</b>		

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## WATER MAINS

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**Water Mains (Page W-19)**

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

1,568 feet of 10" main and 1,366 feet of 12" main was installed during 2009. This was financed by the City.

140 feet of 6" main, 5,805 feet of 10" main, and 305 feet of 12 main was installed during 2009. This was financed by developers and contributed to the Utility

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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)	
L	0.625	606		1		605	24	1
M	0.750	2,506	1	58		2,449	3	* 2
M	1.000	763	54	7		810	32	* 3
M	1.250	27		1		26	2	4
M	1.500	106				106	11	5
M	2.000	65	7	1		71		* 6
M	4.000	10	4			14	2	* 7
M	6.000	18				18	1	8
M	8.000	31				31	11	9
M	10.000	8	1			9		10
<b>Total Utility</b>		<b>4,140</b>	<b>67</b>	<b>68</b>	<b>0</b>	<b>4,139</b>	<b>86</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

1 - 3/4" service was installed and financed by the Utility.

54 - 1", 5 - 2" & 4 - 4" services were installed and financed by the City.

2 - 2" & 1 - 10" services were installed and financed by developers.

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## 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	3,446		7		3,439	325	1
0.750	683				683	33	2
1.000	174				174	18	3
1.500	117	1			118	19	4
2.000	54	3			57	9	5
3.000	11				11	5	6
4.000	6				6	2	7
6.000	1				1	0	8
<b>Total:</b>	<b>4,492</b>	<b>4</b>	<b>7</b>	<b>0</b>	<b>4,489</b>	<b>411</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)	
0.625	3,155	243	0	6	0	35	3,439	1
0.750	530	134	0	5	0	14	683	2
1.000	12	141	3	7	0	11	174	3
1.500	0	43	6	10	0	59	118	4
2.000	0	29	8	6	0	14	57	5
3.000	0	0	8	3	0	0	11	6
4.000	0	1	1		0	4	6	7
6.000	0	0	0	0	0	1	1	8
<b>Total:</b>	<b>3,697</b>	<b>591</b>	<b>26</b>	<b>37</b>	<b>0</b>	<b>138</b>	<b>4,489</b>	

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## METERS

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### Meters (Page W-21)

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

The Utility has a 10 year maintenance program for 1" or smaller. During the 10 year period, the Utility tries to replace the customer's meter with a new meter and the old meter is tested and repaired if necessary.

**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.**

No, the station meters were replaced with new meters in 2008.

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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	6				6	1
Within Municipality	561	14	8		567	2
<b>Total Fire Hydrants</b>	<b>567</b>	<b>14</b>	<b>8</b>	<b>0</b>	<b>573</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	573	*
Number of distribution system valves end of year:	516	
Number of distribution valves operated during year:	164	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

The Utility has a four year plan for operating each system valve. The City is divided in fourths and each year the system valves in one of the areas are operated.

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## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

This accounts exceeds \$10,000 because the City scraped junk items that were no longer needed and there was an increase in the number of turn on and installation charges.

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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 15%, but not less \$10,000, please explain.

Acct 631: This account decreased because the Utility didn't maintenance the structures as much in 2009 as it had in the past.

Acct 665: The Utility started expensing the Digger's Hotline expenses and locating labor to this account during 2009 rather than account 930 like they did in the past.

Acct 926: Employee Pensions and Benefits increased in 2009 due to the increase in health insurance and the City bonded to pay the unfunded retirement liability. Because of this an Advance from Municipality was credited as a liability on the Utility's books and the Utility expensed this to the retirement account all in once year rather than amortizing it.

Acct 930: This account decrease because the Utility coded the Digger's Hotline and locating labor to account 665 instead of this account.

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### Property Tax Equivalent (Water) - Part 2 (Page W-07)

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

The City of Monroe requires the Utility to pay \$200,000 of the property tax equivalent.

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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 \$100,000, please explain. If applicable, provide construction authorization.

Acct 397.1: There were additions of \$331,613 to this account because the Utility purchased and installed a new SCADA System. The old SCADA System was retired.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Acct 397.1: The old SCADA System was retired.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-19)

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### Water Services (Page W-20)

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2 - 2" & 1 - 10" services were installed and financed by developers.

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### Meters (Page W-21)

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

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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.

No, the station meters were replaced with new meters in 2008.

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

The Utility has a four year plan for operating each system valve. The City is divided in fourths and each year the system valves in one of the areas are operated.

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