



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF RHINELANDER WATER UTILITY

Principal Office: 135 S. STEVENS STREET
RHINELANDER, WI 54501-3434

For the Year Ended: DECEMBER 31, 2009

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF RHINELANDER WATER UTILITY

Utility Address: 135 S. STEVENS STREET
RHINELANDER, WI 54501-3434

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JULIE A. OSTRANDER

Title: FINANCE DIRECTOR

Office Address:

135 S. STEVENS STREET
RHINELANDER, WI 54501-3434

Telephone: (715) 365 - 8616

Fax Number: (715) 365 - 8630

Email Address: jostrander@rhinelandercityhall.org

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

Name: JULIE A. OSTRANDER

Title: FINANCE DIRECTOR

Office Address:

CITY OF RHINELANDER
135 S STEVENS STREET
RHINELANDER, WI 54501

Telephone: (715) 365 - 8600

Fax Number:

Email Address: jostrander@rhinelandercityhall.org

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

Name: MR MARK PELLITER

Title: CHAIR PERSON BOARD FO WATER/WASTEWATER

Office Address:

1003 PNOS STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 6807

Fax Number:

Email Address: DISTRICT2@RHINELANDERCITYHALL.ORG

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: KAREN KERBER

Title: CPA

Office Address:

KERBER, ROSE & ASSOCIATES
115 E FIFTH STREET
SHAWNNO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

Email Address: KKERBER@KERBERROSE.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR. JOHN ZATOPA

Title: WATER/WASTEWATER SUPERINTENDANT

Office Address:

135 S. STEVENS STREET
P.O. BOX 658
RHINELANDER, WI 54501-0658

Telephone: (715) 365 - 8609

Fax Number: (715) 365 - 8630

Email Address: water@rhinelandercityhall.org

Name of utility commission/committee: WATER & WASTEWATER UTILITY

Names of members of utility commission/committee:

- MS SHERRIE BELLIVEAU, MEMBER
 - MR ALLAN JOZWIAK, MEMBER
 - MR TOM KELLY, MEMBER
 - MR MARK PELLETIER, CHAIRMAN
 - MR. JOE SALZER, MEMBER
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: TOWN & COUNTRY ENGINEERING, INC.

5225 VERONA RD., BLDG. 4
P.O. BOX 44451
MADISON, WI 53744-4451

Contact Person: MR EUGENE LASCHINGER,

Title: VICE PRESIDENT

Telephone: (608) 273 - 3350

Fax Number: (608) 273 - 3391

Email Address: GENE@TCENGINEERS.NET

Contract/Agreement beginning-ending dates: 1/1/2006 12/31/2012

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

PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH DESIGN ENGINEERING SERVICES AGREEMENTS

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,522,039	1,473,618	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	978,586	760,064	2
Depreciation Expense (403)	174,643	175,404	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	181,221	177,656	5
Total Operating Expenses	1,334,450	1,113,124	
Net Operating Income	187,589	360,494	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	187,589	360,494	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,408	3,560	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	13,017	27,324	10
Miscellaneous Nonoperating Income (421)	109,013	846,688	11
Total Other Income	123,438	877,572	
Total Income	311,027	1,238,066	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(32,775)	(32,773)	12
Other Income Deductions (426)	51,329	47,628	13
Total Miscellaneous Income Deductions	18,554	14,855	
Income Before Interest Charges	292,473	1,223,211	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	29,050	19,889	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	29,050	19,889	
Net Income	263,423	1,203,322	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,727,232	5,523,910	20
Balance Transferred from Income (433)	263,423	1,203,322	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,990,655	6,727,232	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,522,039	0	1,522,039	1
Total (Acct. 400):	1,522,039	0	1,522,039	
Operation and Maintenance Expense (401-402):				
Derived	978,586	0	978,586	2
Total (Acct. 401-402):	978,586	0	978,586	
Depreciation Expense (403):				
Derived	174,643	0	174,643	3
Total (Acct. 403):	174,643	0	174,643	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	181,221	0	181,221	5
Total (Acct. 408):	181,221	0	181,221	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	187,589	0	187,589	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,408	0	1,408	8
Total (Acct. 415-416):	1,408	0	1,408	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME/NICOLET	13,017		13,017	11
Total (Acct. 419):	13,017	0	13,017	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
EPA - STAG GRANT	109,013		109,013	13
Total (Acct. 421):	109,013	0	109,013	
TOTAL OTHER INCOME:	123,438	0	123,438	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(32,775)	0	(32,775)	14
NONE			0	15
Total (Acct. 425):	(32,775)	0	(32,775)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	51,329	51,329	16
NONE			0	17
Total (Acct. 426):	0	51,329	51,329	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(32,775)	51,329	18,554	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	29,050	0	29,050	18
Total (Acct. 427):	29,050	0	29,050	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	29,050	0	29,050	
NET INCOME:	314,752	(51,329)	263,423	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,784,563	2,942,669	6,727,232	24
Total (Acct. 216):	3,784,563	2,942,669	6,727,232	
Balance Transferred from Income (433):				
Derived	314,752	(51,329)	263,423	25
Total (Acct. 433):	314,752	(51,329)	263,423	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,099,315	2,891,340	6,990,655	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,408				1,408	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	1,408	0	0	0	1,408	

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	1,522,039	0	0	0	1,522,039	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,522,039	0	0	0	1,522,039	

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	247,278	0	247,278	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	180	0	180	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	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	247,458	0	247,458	

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	4.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	13,018,404	12,686,567	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,201,381	3,004,179	2
Net Utility Plant	9,817,023	9,682,388	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	140,000	200,000	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	140,000	200,000	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,243,850	655,141	10
Special Deposits (134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	455,147	539,203	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	352,210	349,163	15
Other Accounts Receivable (143)	7,514	426,035	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	88,620	81,343	18
Plant Materials and Operating Supplies (154)	69,186	53,991	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	2,216,527	2,104,876	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	12,173,550	11,987,264	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,082,125	3,082,125	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,990,655	6,727,232	35
Total Proprietary Capital	10,072,780	9,809,357	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	1,357,915	1,098,123	38
Total Long-Term Debt	1,357,915	1,098,123	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	37,027	366,783	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	160,939	160,939	43
Interest Accrued (237)	4,831	4,135	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	81,212	56,306	46
Total Current and Accrued Liabilities	284,009	588,163	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	458,846	491,621	49
Total Deferred Credits	458,846	491,621	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	12,173,550	11,987,264	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	12,686,567	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,661,675	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,044,524	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	2,312,205				8
Total Utility Plant	13,018,404	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,241,075	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	960,306	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
Total Accumulated Provision	3,201,381	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0				16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	9,817,023	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,077,785				2,077,785	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	174,643				174,643	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,503				11,503	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	186,146	0	0	0	186,146	16
Debits during year						17
Book cost of plant retired	22,856				22,856	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	22,856	0	0	0	22,856	25
Balance end of year (111.1)	2,241,075	0	0	0	2,241,075	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	926,394				926,394	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	51,329				51,329	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	51,329	0	0	0	51,329	16
Debits during year						17
Book cost of plant retired	17,417				17,417	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	17,417	0	0	0	17,417	25
Balance end of year (111.2)	960,306	0	0	0	960,306	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<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)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	69,186	53,991	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	69,186	53,991	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,082,125	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,082,125</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
None	12/31/2008	12/31/2009	0.98%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NICOLET COLLEGE PROJECT	07/01/1999	11/01/2011	4.25%	140,000	* 2
COON STREET PROPERTY PURCHASE	09/01/2007	11/01/2016	3.99%	165,000	* 3
SAFE DRINKING WATER	11/26/2008	05/01/2028	1.42%	1,052,915	* 4
Total for Account 224				1,357,915	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	160,939	1
Accruals:		
Charged water department expense	178,142	2
Charged electric department expense		3
Charged sewer department expense	3,079	4
Other (explain):		
NONE		5
Total Accruals and other credits	181,221	
Taxes paid during year:		
County, state and local taxes	160,939	6
Social Security taxes	18,917	7
PSC Remainder Assessment	1,365	8
Other (explain):		
NONE		9
Total payments and other debits	181,221	
Balance end of year	160,939	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NICOLET COLLEGE PROJECT	1,279	9,322	9,623	978	3
COON STREET & SAFE DRINKING	2,856	19,728	18,731	3,853	4
Subtotal	4,135	29,050	28,354	4,831	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,135	29,050	28,354	4,831	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
LT RECEIVABLE NICOLET PROJECT	140,000	2
Total (Acct. 124):	140,000	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	352,210	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	352,210	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISC A/R & FIRE PROTECTION	7,514	* 14
Total (Acct. 143):	7,514	
Receivables from Municipality (145):		
AR RECEIVABLE TAX ROLL	88,620	* 15
Total (Acct. 145):	88,620	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	458,846	23
NONE		24
Total (Acct. 253):	458,846	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

(143) Water Laterals deferred billings \$5,030. Customers payment due when they hook-up to water service.

Water hook-ups owed for current year \$501

Fire Protection owed for current year \$1983

(145) A/R TAX ROLL grew from \$81,343 in 2008 to \$88,620 which is 9% larger year over year due to base rate and usage rate increases.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	7,571,995	0	0	0	7,571,995	1
Materials and Supplies	61,588	0	0	0	61,588	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,159,430	0	0	0	2,159,430	4
Customer Advances for Construction					0	5
Regulatory Liability	475,233	0	0	0	475,233	6
NONE					0	7
Average Net Rate Base	4,998,920	0	0	0	4,998,920	
Net Operating Income	187,589	0	0	0	187,589	8
Net Operating Income as a percent of						
Average Net Rate Base	3.75%	N/A	N/A	N/A	3.75%	

**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	491,621	0	0	0	491,621	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	32,775	0	0	0	32,775	3
Other (specify):						
NONE					0	4
Balance End of Year	458,846	0	0	0	458,846	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,430,957	1,387,615	1
Total Sales of Water	1,430,957	1,387,615	
Other Operating Revenues			
Forfeited Discounts (470)	13,833	12,673	2
Rents from Water Property (472)	63,886	56,737	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	13,363	16,593	5
Total Other Operating Revenues	91,082	86,003	
Total Operating Revenues	1,522,039	1,473,618	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,861	3,299	6
Pumping Expenses (620-625)	120,566	100,049	7
Water Treatment Expenses (630-635)	213,772	143,632	8
Transmission and Distribution Expenses (640-655)	297,002	185,508	9
Customer Accounts Expenses (901-906)	50,990	42,829	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	294,395	284,747	12
Total Operation and Maintenance Expenses	978,586	760,064	
Other Operating Expenses			
Depreciation Expense (403)	174,643	175,404	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	181,221	177,656	15
Total Other Operating Expenses	355,864	353,060	
Total Operating Expenses	1,334,450	1,113,124	
NET OPERATING INCOME	187,589	360,494	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	0	0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)			0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	3,117	118,264	492,368	5
Commercial (461.2)	618	82,169	232,144	6
Industrial (461.3)	47	213,348	350,248	7
Public Authority (461.4)	75	38,992	89,152	8
Total Metered Sales to General Customers (461)	3,857	452,773	1,163,912	
Private Fire Protection Service (462)	40		15,448	9
Public Fire Protection Service (463)	3,271		251,597	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	7,168	452,773	1,430,957	

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)	1
NONE				1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	251,597	3
NONE	0	4
Total Public Fire Protection Service (463)	251,597	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	13,833	6
Other (specify):		
Total Forfeited Discounts (470)	13,833	
Rents from Water Property (472):		
RENTS FROM WATER PROPERTY	63,886	7
Total Rents from Water Property (472)	63,886	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER WATER REVENUES	1,860	9
Return on net investment in meters charged to sewer department	11,503	10
Other (specify):		
Total Other Water Revenues (474)	13,363	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

The depreciation expense of the meters is split 50/50 between Water & Wastewater departments. With the continuing replacement of old meters with new meters the depreciation will continue at this level indefinitely.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	155	713	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	1,706	2,586	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	1,861	3,299	
PUMPING EXPENSES			
Operation Labor (620)	19,837	16,654	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	91,590	75,212	7
Operation Supplies and Expenses (623)	2,669	1,885	8
Maintenance of Pumping Plant (625)	6,470	6,298	9
Total Pumping Expenses	120,566	100,049	
WATER TREATMENT EXPENSES			
Operation Labor (630)	28,638	21,197	10
Chemicals (631)	167,980	102,032	11
Operation Supplies and Expenses (632)	11,595	19,512	12
Maintenance of Water Treatment Plant (635)	5,559	891	13
Total Water Treatment Expenses	213,772	143,632	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	9,150	20,436	* 14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	19,875	10,215	16
Maintenance of Mains (651)	52,874	31,825	* 17
Maintenance of Services (652)	155,187	79,946	* 18
Maintenance of Meters (653)	44,102	33,276	* 19
Maintenance of Hydrants (654)	15,814	9,810	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	297,002	185,508	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	10,660	9,042	22
Accounting and Collecting Labor (902)	37,240	29,907	23
Supplies and Expenses (903)	3,090	3,880	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	50,990	42,829	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	92,910	79,287	28
Office Supplies and Expenses (921)	27,041	36,279	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	0	3,316	31
Property Insurance (924)	12,815	7,524	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	86,729	108,105	34
Regulatory Commission Expenses (928)	22,404	10,307	35
Miscellaneous General Expenses (930)	40,948	26,106	36
Transportation Expenses (933)	11,548	12,951	37
Maintenance of General Plant (935)	0	872	38
Total Administrative and General Expenses	294,395	284,747	
Total Operation and Maintenance Expenses	978,586	760,064	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

(630) The increase in Operation Labor from \$20K in 2008 to \$9K in 2009 which is a increase of 222% or \$11K is due to the shift of labor to Maintenance of Services.

(631) The increase in Chemicals from \$102K in 2008 to \$168K in 2009 which is a increase of 65% or \$66K is due to switch to liquid clorine vs the gas version which is safer.

(632) The decrease in Operation Supplies and Expenses from \$20K in 2008 to \$12K in 2009 which is a decrease of 68% or \$8K is due to misclassification of chemical supplies in 2008.

(640) The increase in Operation Labor from \$21K in 2008 to \$28K in 2009 which is a increase of 35% or \$7K is due to the shift of labor to Maintenance of Services.

(650) The increase in Maintenance-Dist Res/Standpipe from \$10K in 2008 to \$19K in 2009 which is an increase of 95% or \$9K is due to the rebuilding of a pump and oversite of painting project.

(651) The increase in Maintenance of Mains from \$32K in 2008 to \$53K in 2009 which is an increase of 66% or \$21K is due to the following:

\$2K increase due to labor time to Maintenance of Mains.

\$13K increase due to repairs performed by outside contractors.

\$6K increase due to supplies for repairs performed by outside contractors.

(652) The increase in Maintenance of Services from \$80K in 2008 to \$155K in 2009 which is an increase of 94% or \$75K is due to the following:

\$31K increase due to cross connection outsourcing to Hydro design for checking for backflow prevention.

\$4K increase attributed to 4% wage increase.

\$11K increase due to shift of labor time from Operation Labor to Maintenance of Services.

\$4K increase due to shift of labor time from Maintenance of Hydrant to Maintenance of Services.

\$2K increase due to shift of labor time from Maintenance of Meters to Maintenance of Services.

\$14K increase due to increased labor time for thawing and repair of watermain breaks.

\$10K increase in outside services due to thawing of freezes in 2009.

\$4K increase due to asphalt repair for watermain breaks.

(653) The increase in Maintenance of Meters from \$33K in 2008 to \$44K in 2009 which is an increase of 133% or \$11K is due to the following:

\$2K decrease due to Labor costs time shifted to Maintenance of Services.

\$13K increase due to miscellaneous meter supply costs.

(654) The increase in Maintenance of Hydrants from \$16K in 2008 to \$10K in 2009 which is an increase of 61% or \$6K is due to the following:

\$4K decrease due to Labor costs time shifted to Maintenance of Services.

\$10K increase due to replacement and installation of new hydrants by outside vendor.

(926) The decrease in Water Operation & Maintenance Expenses from \$108K in 2008 to \$75K in 2009 which is a decrease of 30% or \$33K is due to

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		160,939	160,939	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,079	2,983	2
Net property tax equivalent		157,860	157,956	
Social Security		21,996	18,461	3
PSC Remainder Assessment		1,365	1,239	4
Other (specify): NONE			0	5
Total tax expense		181,221	177,656	

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			Oneida				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.166820				3
County tax rate	mills		1.901690				4
Local tax rate	mills		8.638450				5
School tax rate	mills		8.451420				6
Voc. school tax rate	mills		1.038110				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.196490				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		20.196490				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.638450				14
Combined School Tax Rate	mills		9.489530				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.127980				17
Total Tax Rate	mills		20.196490				18
Ratio of Local and School Tax to Total	dec.		0.897581				19
Total tax net of state credit	mills		20.196490				20
Net Local and School Tax Rate	mills		18.127980				21
Utility Plant, Jan. 1	\$	12,686,567	12,686,567				22
Materials & Supplies	\$	53,991	53,991				23
Subtotal	\$	12,740,558	12,740,558				24
Less: Plant Outside Limits	\$	660,648	660,648				25
Taxable Assets	\$	12,079,910	12,079,910				26
Assessment Ratio	dec.		1.021286				27
Assessed Value	\$	12,337,043	12,337,043				28
Net Local & School Rate	mills		18.127980				29
Tax Equiv. Computed for Current Year	\$	223,646	223,646				30
Tax Equivalent per 1994 PSC Report	\$	160,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	160,939					32 33
Tax equiv. for current year (see note 6)	\$	160,939					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	854	0			854	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)	290,717	0			290,717	8
Supply Mains (316)	48,896	0			48,896	9
Other Water Source Plant (317)	0	0			0	10
Total Source of Supply Plant	340,467	0	0	0	340,467	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	152,622	0		0	152,622	12
Other Power Production Equipment (323)	6,490	0			6,490	13
Electric Pumping Equipment (325)	135,407	0			135,407	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	24,367	0			24,367	16
Total Pumping Plant	318,886	0	0	0	318,886	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	8,383	0			8,383	18
Sand or Other Media Filtration Equipment (332)	35,015	0			35,015	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	43,398	0	0	0	43,398	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	3,677	0			3,677	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,543,504	0			1,543,504	24
Transmission and Distribution Mains (343)	3,389,347	145,565	19,813		3,515,099	25
Services (345)	539,074	27,623	3,042		563,655	26
Meters (346)	407,987	20,626	1		428,612	27
Hydrants (348)	360,917	8,401			369,318	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	6,244,506	202,215	22,856	0	6,423,865	
GENERAL PLANT						
Land and Land Rights (389)	1,747	0			1,747	30
Structures and Improvements (390)	237,901	0			237,901	31
Office Furniture and Equipment (391)	49,184	0			49,184	32
Computer Equipment (391.1)	39,536	0			39,536	33
Transportation Equipment (392)	111,269	0			111,269	34
Stores Equipment (393)	177	0			177	35
Tools, Shop and Garage Equipment (394)	10,379	0			10,379	36
Laboratory Equipment (395)	839	0			839	37
Power Operated Equipment (396)	59,871	0			59,871	38
Communication Equipment (397)	16,405	0			16,405	39
SCADA Equipment (397.1)	0	0			0	40
Miscellaneous Equipment (398)	7,751	0			7,751	41
Total General Plant	535,059	0	0	0	535,059	
Total utility plant in service directly assignable	7,482,316	202,215	22,856	0	7,661,675	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	7,482,316	202,215	22,856	0	7,661,675	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,464,627		15,099		2,449,528	25
Services (345)	348,851	0	2,318		346,533	26
Meters (346)	0				0	27
Hydrants (348)	248,463				248,463	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,061,941	0	17,417	0	3,044,524	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	3,061,941	0	17,417	0	3,044,524	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,061,941	0	17,417	0	3,044,524	

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			40,315	40,315	1
February			40,836	40,836	2
March			50,521	50,521	3
April			39,054	39,054	4
May			42,079	42,079	5
June			54,743	54,743	6
July			56,074	56,074	7
August			48,801	48,801	8
September			46,967	46,967	9
October			38,470	38,470	10
November			33,939	33,939	11
December			36,157	36,157	12
Total annual pumpage	0	0	527,956	527,956	

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):	527,956	1
Less: Gallons (000's) used in the treatment process:	452	2
Subtotal: Gallons (000's) entering distribution system:	527,504	3
Less: Gallons (000's) sold:	452,773	4
Gallons (000's) entering distribution system but not sold:	74,731	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	20	7
Gallons (000's) used for fire protection:	86	8
Gallons (000's) used to prevent freezing of distribution system:	33,020	9
Gallons (000's) used for other system uses:	853	10
Subtotal Estimated Usage:	33,979	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	247	13
Gallons (000's) lost due to service leaks or breaks:	4	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	40,501	17
Subtotal of Estimated Losses:	40,752	18
Percentage of water entering distribution system sold:	86%	19
Percentage of unaccounted for water:	8%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,390	22
Date of maximum: 06/24/2009		23
Cause of maximum: The actual maxium pumped per day @ 365 days per year		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	864	25
Date of minimum: 11/26/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	764,139	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:	7	32
Number of service breaks repaired this year:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	8,200	35
Outside municipality?	175	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
3401 FOX RANCH ROAD	7	88	18	792,000	Yes	1
1409 WEST PHILLIP ST.	6	91	18	1,440,000	Yes	2
1549 SOUTH ONEIDA AVE	5	68	24	2,448,000	Yes	3
1553 SOUTH ONEIDA AVE	4	80	26	2,448,000	Yes	4

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	4	5	6	1
Location	1553 S ONEIDA	1549 S ONEIDA	1409 W. PHILLIP	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	GOULDS	LANE BOWLER	GOULDS	5
Year Installed	1970	1978	2008	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,800	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	NEWMAN	US	9
Year Installed	2003	1990	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	60	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	7	RESERVOIR PUMP 2	RESERVOIRS PUMP 1	15
Location	3401 FOX RANCH ROAD	1551 S ONEIDA AVE.	1551 S ONEIDA AVE.	16
Purpose	P	B	B	17
Destination	D	D	D	18
Pump Manufacturer	GOULDS	SIMMONS	SIMMONS	19
Year Installed	2009	1990	1990	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	650	1,800	1,800	22
Pump Motor or Standby Engine Mfr	US ELECTRIC	GE	WESTINGHOUSE	23
Year Installed	2009	1990	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	150	150	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	WELL 7 BOOSTER PUMP	WELL 7 BOOSTER PUMP 2		1
Location	3401 FOX RANCH ROAD	3401 FOX RANCH ROAD		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	GOULDS	GOULDS		5
Year Installed	2009	2009		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	650	650		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC		9
Year Installed	2009	2009		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	40	40		12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BIRCHWOOD DRIVE	FOX RANCH ROAD	HIGH STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1979	2008	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	0	120	6
Total capacity in gallons (actual)	500,000	60,000	400,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

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	HWY 8	RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1996	1990		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	135	0		6
Total capacity in gallons (actual)	300,000	1,250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	0				0		1
M	D	1.250	0				0		2
M	D	1.500	0				0		3
M	D	2.000	0				0		4
M	D	4.000	40,753		1,682		39,071		5
M	D	6.000	143,615		500		143,115		6
A	D	8.000	501				501		7
M	D	8.000	51,148				51,148		8
P	D	8.000	1,693				1,693		9
M	D	10.000	37,159	2,182			39,341		* 10
P	S	10.000	20				20		11
M	D	12.000	33,166				33,166		12
P	D	12.000	2,651				2,651		13
A	D	14.000	12,581				12,581		14
M	D	14.000	11,078				11,078		15
M	D	16.000	5,612				5,612		16
M	D	18.000	74				74		17
Total Within Municipality			340,051	2,182	2,182	0	340,051		
M	D	6.000	1,300				1,300		18
M	D	10.000	4,650				4,650		19
M	D	12.000	20,991				20,991		20
P	D	12.000	714				714		21
M	D	14.000	850				850		22
Total Outside of Municipality			28,505	0	0	0	28,505		
Total Utility			368,556	2,182	2,182	0	368,556		

WATER MAINS

Water Mains (Page W-19)

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

Water Mains added during the year were paid with Fund surplus.

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,857		20		1,837	1,837	1
M	1.000	1,279	22			1,301	1,301	* 2
M	1.500	24				24		3
M	2.000	80				80		4
M	3.000	1				1		5
M	4.000	62				62		6
M	6.000	13				13		7
M	8.000	4				4		8
Total Utility		3,320	22	20	0	3,322	3,138	

WATER SERVICES

Water Services (Page W-20)

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

Water Services added were paid with Fund Surplus.

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	3,566	144	111	0	3,599	190	1
0.750	67	6	4	0	69	9	2
1.000	131	0	1	0	130	3	3
1.500	74	1	1	0	74	1	4
2.000	57	2	2	0	57	2	5
3.000	17	0	0	0	17	0	6
4.000	20	1	1	0	20	1	7
Total:	3,932	154	120	0	3,966	206	

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	2,784	362	17	13	0	423	3,599	1
0.750	37	23	0	1	0	8	69	2
1.000	19	78	13	14	0	6	130	3
1.500	2	56	3	12	0	1	74	4
2.000	0	35	6	14	0	2	57	5
3.000	0	8	3	6	0	0	17	6
4.000	0	7	4	9	0	0	20	7
Total:	2,842	569	46	69	0	440	3,966	

METERS

Meters (Page W-21)

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

The program for replacing or testing meters 1" or smaller is to first address issues or concerns brought to us by customers. Most of the tested meters are identified and tested in this manner. We are in the process of updating all the old meters with new radio read touch pad meters with automatically replaces meters that would normally need to be tested. The pace of replacing meters is about 200 per year and nearly half of all the meters in the City have been replaced.

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

Yes, all station meters are being tested every two years.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	55				55	1
Within Municipality	506	3			509	2
Total Fire Hydrants	561	3	0	0	564	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	564
Number of distribution system valves end of year:	653
Number of distribution valves operated during year:	352