



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Principal Office: 303 MANSION STREET
MAUSTON, WI 53948

For the Year Ended: DECEMBER 31, 2009

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

(Vig & Associates LLC Letterhead)

To the Mayor and Members of the Council
of the City of Mauston
Mauston, Wisconsin 53948

We have compiled the balance sheets of the Mauston Municipal Water Utility, an enterprise fund of the City of Mauston, Wisconsin, as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

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

Vig & Associates LLC
February 27, 2010

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Utility Address: 303 MANSION STREET
MAUSTON, WI 53948

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RENEE HAZELTON

Title: DEPUTY CLERK

Office Address:

303 MANSION STREET
MAUSTON, WI 53948

Telephone: (608) 847 - 6676

Fax Number: (608) 847 - 5023

Email Address: hazelton@mauston.com

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

Name: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@vigassociates.com

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

Name: RICHARD NOE

Title: CHAIRMAN

Office Address:

303 MANSION STREET
MAUSTON, WI 53948

Telephone: (608) 847 - 6676

Fax Number: (608) 847 - 5023

Email Address:

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

YES

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

Name: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@vigassociates.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: ROBERT A. NELSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1260 NORTH ROAD
MAUSTON, WI 53948

Telephone: (608) 847 - 4070 EXT 4

Fax Number: (608) 847 - 5023

Email Address: rnelson@mauston.com

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

HON FLOYD BABCOCK
HON FRANCIS MCCOY
HON RICHARD NOE, CHAIRMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE APRIL 2010.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	867,903	761,245	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	384,730	392,975	2
Depreciation Expense (403)	136,654	126,076	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	87,622	89,181	5
Total Operating Expenses	609,006	608,232	
Net Operating Income	258,897	153,013	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	258,897	153,013	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	19,718	9,121	10
Miscellaneous Nonoperating Income (421)	3,000	0	11
Total Other Income	22,718	9,121	
Total Income	281,615	162,134	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(17,875)	(17,875)	12
Other Income Deductions (426)	41,886	41,842	13
Total Miscellaneous Income Deductions	24,011	23,967	
Income Before Interest Charges	257,604	138,167	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	104,142	84,394	14
Amortization of Debt Discount and Expense (428)	6,652	6,652	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	13,528	14,110	17
Other Interest Expense (431)	0	9,747	18
Interest Charged to Construction--Cr. (432)	342	0	19
Total Interest Charges	123,980	114,903	
Net Income	133,624	23,264	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,232,919	4,209,655	20
Balance Transferred from Income (433)	133,624	23,264	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)	4,366,543	4,232,919	

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	867,903	0	867,903	1
Total (Acct. 400):	867,903	0	867,903	
Operation and Maintenance Expense (401-402):				
Derived	384,730	0	384,730	2
Total (Acct. 401-402):	384,730	0	384,730	
Depreciation Expense (403):				
Derived	136,654	0	136,654	3
Total (Acct. 403):	136,654	0	136,654	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	87,622	0	87,622	5
Total (Acct. 408):	87,622	0	87,622	
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:	258,897	0	258,897	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	19,718		19,718	11
Total (Acct. 419):	19,718	0	19,718	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		3,000	3,000	12
NONE			0	13
Total (Acct. 421):	0	3,000	3,000	
TOTAL OTHER INCOME:	19,718	3,000	22,718	

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	(17,875)	0	(17,875)	14
NONE			0	15
Total (Acct. 425):	(17,875)	0	(17,875)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	41,886	41,886	16
NONE			0	17
Total (Acct. 426):	0	41,886	41,886	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(17,875)	41,886	24,011	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	104,142	0	104,142	18
Total (Acct. 427):	104,142	0	104,142	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	6,652		6,652	19
Total (Acct. 428):	6,652	0	6,652	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	13,528	0	13,528	21
Total (Acct. 430):	13,528	0	13,528	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
INTEREST CHARGED TO CONSTRUCTION	342		342	23
Total (Acct. 432):	342	0	342	
TOTAL INTEREST CHARGES:	123,980	0	123,980	
NET INCOME:	172,510	(38,886)	133,624	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,979,740	2,253,179	4,232,919	24
Total (Acct. 216):	1,979,740	2,253,179	4,232,919	
Balance Transferred from Income (433):				
Derived	172,510	(38,886)	133,624	25
Total (Acct. 433):	172,510	(38,886)	133,624	
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):	2,152,250	2,214,293	4,366,543	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	867,903	0	0	0	867,903	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	867,903	0	0	0	867,903	

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	142,933	0	142,933	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	0	0	0	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	142,933	0	142,933	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	9,235,243	8,935,941	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,788,272	1,606,411	2
Net Utility Plant	7,446,971	7,329,530	
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)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	37,637	102,434	9
Total Other Property and Investments	37,637	102,434	
CURRENT AND ACCRUED ASSETS			
Cash (131)	941,331	943,482	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	530,000	530,000	14
Customer Accounts Receivable (142)	81,312	87,371	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	26,355	26,014	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	1,947	1,928	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,580,945	1,588,795	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,019	21,670	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	15,019	21,670	
Total Assets and Other Debits	9,080,572	9,042,429	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,635,685	1,635,685	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,366,543	4,232,919	35
Total Proprietary Capital	6,002,228	5,868,604	
LONG-TERM DEBT			
Bonds (221)	2,389,059	2,535,027	36
Advances from Municipality (223)	320,000	335,000	37
Other Long-Term Debt (224)	95,183	0	38
Total Long-Term Debt	2,804,242	2,870,027	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	0	6,836	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	14,033	14,033	43
Interest Accrued (237)	9,445	9,924	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	376	4,882	46
Total Current and Accrued Liabilities	23,854	35,675	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	250,248	268,123	49
Total Deferred Credits	250,248	268,123	
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	9,080,572	9,042,429	

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	8,935,941	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)	6,353,562	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,864,494	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)	17,187				8
Total Utility Plant	9,235,243	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)	1,138,072	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	650,200	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	1,788,272	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					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	7,446,971	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)	998,097				998,097	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	136,654				136,654	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,321				12,321	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	148,975	0	0	0	148,975	16
Debits during year						17
Book cost of plant retired	9,000				9,000	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	9,000	0	0	0	9,000	25
Balance end of year (111.1)	1,138,072	0	0	0	1,138,072	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)	608,314				608,314	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	41,886				41,886	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	41,886	0	0	0	41,886	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	650,200	0	0	0	650,200	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	26,355	26,014	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	26,355	26,014	

**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)				
1995 MRB	2,353	428	2,353	1
1996 MRB	263	428	790	2
2003 MRB	1,750	428	5,250	3
2005 G.O. DEBT	685	428	3,424	4
DEFERRED AMORTIZATION	1,601	428	3,202	5
Total			15,019	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,635,685	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,635,685</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)	
REVENUE BOND 2003	06/02/2003	12/01/2013	2.96%	1,715,000	1
REVENUE BONDS 2008	07/15/2008	05/01/2048	4.12%	674,059	2
Total Bonds (Account 221):				2,389,059	

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)					
2005 GENERAL OBLIGATION DEBT	09/13/2005	06/01/2015	2.95%	320,000	1
Total for Account 223				320,000	
Other Long-Term Debt (224)					
2009 GENERAL OBLIGATION PROMISSORY NOTE	06/23/2009	12/23/2010	1.60%	95,183	2
Total for Account 224				95,183	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,033	1
Accruals:		
Charged water department expense	87,622	2
Charged electric department expense		3
Charged sewer department expense	4,745	4
Other (explain):		
NONE		5
Total Accruals and other credits	92,367	
Taxes paid during year:		
County, state and local taxes	80,715	6
Social Security taxes	10,934	7
PSC Remainder Assessment	718	8
Other (explain):		
NONE		9
Total payments and other debits	92,367	
Balance end of year	14,033	

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)					
2003 MRB'S	6,264	74,805	75,166	5,903	1
2008 MRB'S	2,474	28,995	29,021	2,448	2
Subtotal	8,738	103,800	104,187	8,351	
Advances from Municipality (223)					
2005 GENERAL OBLIGATION NOTES	1,186	13,528	13,620	1,094	3
Subtotal	1,186	13,528	13,620	1,094	
Other Long-Term Debt (224)					
2009 GENERAL OBLIGATION PROMISSORY NOTE	0	342	342	0	4
Subtotal	0	342	342	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	9,924	117,670	118,149	9,445	

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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
BOND RESERVE REQUIREMENTS	37,637	5
Total (Acct. 128):	37,637	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
DUE FROM TID #2	530,000	7
Total (Acct. 141):	530,000	
Customer Accounts Receivable (142):		
Water	81,312	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	81,312	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	1,947	16
Total (Acct. 165):	1,947	

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	250,248	23
NONE		24
Total (Acct. 253):	250,248	

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)	6,205,411	0	0	0	6,205,411	1
Materials and Supplies	26,184	0	0	0	26,184	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,068,084	0	0	0	1,068,084	4
Customer Advances for Construction					0	5
Regulatory Liability	259,185	0	0	0	259,185	6
NONE					0	7
Average Net Rate Base	4,904,326	0	0	0	4,904,326	
Net Operating Income	258,897	0	0	0	258,897	8
Net Operating Income as a percent of						
Average Net Rate Base	5.28%	N/A	N/A	N/A	5.28%	

**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	268,123	0	0	0	268,123	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	17,875	0	0	0	17,875	3
Other (specify):						
NONE					0	4
Balance End of Year	250,248	0	0	0	250,248	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE.

2. Leaseholder changes.

NONE.

3. Extensions of service.

NONE.

4. Estimated changes in revenues due to rate changes.

2009 was first full year of the Utility charging rates approved in July 2008. Revenues have increased as anticipated.

5. Obligations incurred or assumed, excluding commercial paper.

\$900,000 General Obligation Promissory Note dated June 23, 2009 of which water's share totalled \$95,183. Note issued to temporarily finance Loomis Drive project until permanent financing is completed.

6. Formal proceedings with the Public Service Commission.

NONE.

7. Any additional matters.

Completion of new public works building with water's allocation of building costs recorded in account 390 - structures and improvements.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	841,282	739,483	1
Total Sales of Water	841,282	739,483	
Other Operating Revenues			
Forfeited Discounts (470)	1,890	1,817	2
Rents from Water Property (472)	10,350	10,350	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	14,381	9,595	5
Total Other Operating Revenues	26,621	21,762	
Total Operating Revenues	867,903	761,245	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	3,804	1,973	6
Pumping Expenses (620-625)	33,876	33,350	7
Water Treatment Expenses (630-635)	46,065	41,571	8
Transmission and Distribution Expenses (640-655)	108,348	103,017	9
Customer Accounts Expenses (901-906)	44,059	42,311	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	148,578	170,753	12
Total Operation and Maintenance Expenses	384,730	392,975	
Other Operating Expenses			
Depreciation Expense (403)	136,654	126,076	13
Amortization Expense (404-407)		0	14
Taxes (408)	87,622	89,181	15
Total Other Operating Expenses	224,276	215,257	
Total Operating Expenses	609,006	608,232	
NET OPERATING INCOME	258,897	153,013	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	1	1	30	1
Commercial (460.2)	7	173	1,454	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	8	174	1,484	
Metered Sales to General Customers (461)				
Residential (461.1)	1,234	52,606	295,828	5
Commercial (461.2)	220	67,000	202,502	6
Industrial (461.3)	18	8,630	24,001	7
Public Authority (461.4)	37	21,296	60,812	8
Total Metered Sales to General Customers (461)	1,509	149,532	583,143	
Private Fire Protection Service (462)	24		24,731	9
Public Fire Protection Service (463)	1		231,924	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,542	149,706	841,282	

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
Total		<u><u>0</u></u>	<u><u>0</u></u>	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	231,924	3
NONE		4
Total Public Fire Protection Service (463)	231,924	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,890	6
Other (specify):		
Total Forfeited Discounts (470)	1,890	
Rents from Water Property (472):		
WATER TOWER SITE RENTS	10,350	7
Total Rents from Water Property (472)	10,350	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER WATER REVENUES	3,454	9
Return on net investment in meters charged to sewer department	10,927	10
Other (specify):		
Total Other Water Revenues (474)	14,381	

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.

DONE.

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)	1,412	373	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	2,392	1,600	4
Total Source of Supply Expenses	3,804	1,973	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	33,462	32,014	7
Operation Supplies and Expenses (623)	414	1,336	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	33,876	33,350	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	46,065	41,571	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	46,065	41,571	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	17,301	15,658	14
Operation Supplies and Expenses (641)	597	404	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	43,188	46,926	17
Maintenance of Services (652)	15,073	12,671	18
Maintenance of Meters (653)	16,099	16,826	19
Maintenance of Hydrants (654)	8,252	7,692	20
Maintenance of Other Plant (655)	7,838	2,840	21
Total Transmission and Distribution Expenses	108,348	103,017	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	12,392	11,358	22
Accounting and Collecting Labor (902)	29,487	27,026	23
Supplies and Expenses (903)	2,180	3,927	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	44,059	42,311	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	32,574	28,335	28
Office Supplies and Expenses (921)	9,477	9,077	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	13,984	22,935	* 31
Property Insurance (924)	12,481	14,818	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	67,918	73,440	34
Regulatory Commission Expenses (928)	752	4,737	35
Miscellaneous General Expenses (930)	1,774	336	36
Transportation Expenses (933)	8,515	16,448	* 37
Maintenance of General Plant (935)	1,103	627	38
Total Administrative and General Expenses	148,578	170,753	
Total Operation and Maintenance Expenses	384,730	392,975	

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.

OUTSIDE SERVICES EMPLOYED (923): DECREASE DUE TO ADDITIONAL LEGAL SERVICES NOT BEING NEEDED. PRIOR YEAR LEGAL SERVICES EXPENSES WERE DUE TO ASSESSMENT AND EASEMENT WORK RELATED TO LA CROSSE AND ELM STREET PROJECTS.

TRANSPORTATION EXPENSES (933): RETURN TO NORMAL OPERATING LEVEL.

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		80,715	80,715	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,745	1,613	2
Net property tax equivalent		75,970	79,102	
Social Security		10,934	9,529	3
PSC Remainder Assessment		718	550	4
Other (specify): NONE			0	5
Total tax expense		87,622	89,181	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175065				3
County tax rate	mills		5.399445				4
Local tax rate	mills		8.710425				5
School tax rate	mills		12.434699				6
Voc. school tax rate	mills		2.051898				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.771532				10
Less: state credit	mills		1.616669				11
Net tax rate	mills		27.154863				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.710425				14
Combined School Tax Rate	mills		14.486597				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.197022				17
Total Tax Rate	mills		28.771532				18
Ratio of Local and School Tax to Total	dec.		0.806249				19
Total tax net of state credit	mills		27.154863				20
Net Local and School Tax Rate	mills		21.893584				21
Utility Plant, Jan. 1	\$	8,935,941	8,935,941				22
Materials & Supplies	\$	26,014	26,014				23
Subtotal	\$	8,961,955	8,961,955				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,961,955	8,961,955				26
Assessment Ratio	dec.		0.969389				27
Assessed Value	\$	8,687,621	8,687,621				28
Net Local & School Rate	mills		21.893584				29
Tax Equiv. Computed for Current Year	\$	190,203	190,203				30
Tax Equivalent per 1994 PSC Report	\$	80,715					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	80,715					32 33
Tax equiv. for current year (see note 6)	\$	80,715					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

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

THE CITY COUNCIL UNANIMOUSLY AGREED ON DECEMBER 11, 2007 TO HAVE THE TAX EQUIVALENT BE EQUAL TO THE 1994 AMOUNT OF \$80,715 TO BE EFFECTIVE IN 2008 AND THEREAFTER.

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)	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)	263,777				263,777	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	263,777	0	0	0	263,777	
PUMPING PLANT						
Land and Land Rights (320)	6,941				6,941	11
Structures and Improvements (321)	163,612				163,612	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	184,227				184,227	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	354,780	0	0	0	354,780	
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)	7,265				7,265	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	7,265	0	0	0	7,265	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	60				60	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	851,311				851,311	24
Transmission and Distribution Mains (343)	2,978,653	55,309	6,450		3,027,512	25
Services (345)	510,818	14,736	2,200		523,354	26
Meters (346)	447,136	1,795	50		448,881	27
Hydrants (348)	420,860	25,137	300		445,697	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	5,208,838	96,977	9,000	0	5,296,815	
GENERAL PLANT						
Land and Land Rights (389)	255				255	30
Structures and Improvements (390)	16,809	175,928			192,737	31
Office Furniture and Equipment (391)	6,325				6,325	32
Computer Equipment (391.1)	15,606				15,606	33
Transportation Equipment (392)	37,188	32,397			69,585	34
Stores Equipment (393)	146,417				146,417	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	222,600	208,325	0	0	430,925	
Total utility plant in service directly assignable	6,057,260	305,302	9,000	0	6,353,562	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	6,057,260	305,302	9,000	0	6,353,562	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

STRUCTURES AND IMPROVEMENTS (390): WATER'S SHARE OF DPW BUILDING CONSTRUCTED IN 2009.

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)	2,541,930				2,541,930	25
Services (345)	247,947	3,000			250,947	26
Meters (346)	950				950	27
Hydrants (348)	70,667				70,667	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	2,861,494	3,000	0	0	2,864,494	
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	2,861,494	3,000	0	0	2,864,494	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,861,494	3,000	0	0	2,864,494	

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			16,519	16,519	1
February			14,636	14,636	2
March			15,648	15,648	3
April			15,709	15,709	4
May			16,975	16,975	5
June			17,407	17,407	6
July			17,610	17,610	7
August			16,534	16,534	8
September			15,784	15,784	9
October			14,729	14,729	10
November			14,002	14,002	11
December			12,146	12,146	12
Total annual pumpage	0	0	187,699	187,699	

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):	187,699	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	187,699	3
Less: Gallons (000's) sold:	149,706	4
Gallons (000's) entering distribution system but not sold:	37,993	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	700	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	10	10
Subtotal Estimated Usage:	710	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	100	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	37,183	17
Subtotal of Estimated Losses:	37,283	18
Percentage of water entering distribution system sold:	80%	19
Percentage of unaccounted for water:	20%	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.)	901	22
Date of maximum: 06/03/2009		23
Cause of maximum: FLUSH HYDRANTS		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	258	25
Date of minimum: 03/07/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	283,660	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	4,250	35
Outside municipality?		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)	
1965	3	350	18	1,296,000	Yes	1
1985	4	350	18	1,080,000	Yes	2
1991	5	350	1	1,440,000	Yes	3

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)	5	1
Identification	3	4			
Location	BLANK	BLANK	BLANK		2
Purpose	P	P		P	3
Destination	R	R		R	4
Pump Manufacturer	LAYNE NW	BRYAN JOHNSON	FAIRBANKS MORSE		5
Year Installed	1965	2004	1991		6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	900	750	1,000		8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL	US ELECTRICAL		9
Year Installed	1965	1983	2006		11
Type	ELECTRIC	ELECTRIC	ELECTRIC		12
Horsepower	100	100	100		13
Footnotes					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
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	HILLTOP	MILE BLUFF		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	2000	1978		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	158	190		6
Total capacity in gallons (actual)	400,000	500,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	Y	Y		15
Footnotes				16

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	2.000	0				0	2
M	D	4.000	1,218				1,218	3
P	D	4.000	29				29	4
A	D	6.000	7,994				7,994	5
M	D	6.000	42,434		1,075		41,359	6
P	D	6.000	9,394	1,075			10,469	7
M	D	8.000	12,048				12,048	8
P	D	8.000	4,546				4,546	9
P	D	10.000	19,693				19,693	10
M	D	12.000	14,057				14,057	11
P	D	12.000	30,202				30,202	12
Total Within Municipality			141,615	1,075	1,075	0	141,615	
Total Utility			141,615	1,075	1,075	0	141,615	

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.

1,075' OF MAIN ADDITION FINANCED BY WATER'S SHARE OF GENERAL OBLIGATION PROMISSORY NOTE ISSUED IN JUNE 2009.

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	942				942		1
P	1.000	1				1		2
M	1.000	400	23	21		402	60	3
M	1.500	29				29		4
P	2.000	1				1		5
M	2.000	79	1			80	15	6
M	3.000	1				1		7
M	4.000	11				11	1	8
P	4.000	2				2		9
M	6.000	7				7		10
M	8.000	11				11		11
M	10.000	4				4		12
Total Utility		1,488	24	21	0	1,491	76	

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.

21 SERVICES ADDED ON LOOMIS STREET WERE FINANCED WITH GENERAL OBLIGATION PROMISSORY NOTE ISSUED IN JUNE 2009. IN ADDITION 3 SERVICES ADDED WERE FINANCED BY CUSTOMER CONTRIBUTION.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,409		1		1,408	44	1
0.750	31				31	1	2
1.000	45				45	2	3
1.250	0				0	0	4
1.500	36	1			37	0	5
2.000	46	1			47	10	6
3.000	10				10	4	7
4.000	9				9	3	8
8.000	2				2	2	9
Total:	1,588	2	1	0	1,589	66	

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	1,224	122	5	9	0	48	1,408	1
0.750	8	15	4	3	0	1	31	2
1.000	2	32	4	4	0	3	45	3
1.250	0	0	0	0	0	0	0	4
1.500	0	19	3	2	0	13	37	5
2.000	0	27	2	9	0	9	47	6
3.000	0	3	0	6	0	1	10	7
4.000	0	2	0	2	0	5	9	8
8.000	0	0	0	2	0	0	2	9
Total:	1,234	220	18	37	0	80	1,589	

METERS

Meters (Page W-21)

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

THE UTILITY SUPERINTENDENT IS AWARE OF THE ADMINISTRATIVE CODE REQUIREMENT AND HAS A METER REPLACEMENT/TESTING SCHEDULE IN PLACE TO ENSURE COMPLIANCE.

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

YES.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	311	2	2		311	2
Total Fire Hydrants	311	2	2	0	311	
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:	311
Number of distribution system valves end of year:	685
Number of distribution valves operated during year:	350