



3013 (02-05-09)

ANNUAL REPORT

OF

Name: TOWN OF MENASHA UTILITY DISTRICT

Principal Office: 2000 MUNICIPAL DRIVE
NEENAH, WI 54956

For the Year Ended: DECEMBER 31, 2009

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I MYRA PIERGROSSI of
(Person responsible for accounts)

TOWN OF MENASHA UTILITY DISTRICT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 02/24/2010
(Date)

TREASURER/FINANCE DIRECTOR
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Town of Menasha Utility District
Neenah, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Town of Menasha Utility District, an enterprise fund of the Town of Menasha as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009 in the accompanying 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 supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

BAKER TILLY VIRCHOW KRAUSE, LLP

Madison, Wisconsin
February 24, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF MENASHA UTILITY DISTRICT

Utility Address: 2000 MUNICIPAL DRIVE
NEENAH, WI 54956

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site: www.town-menasha.com

Utility employee in charge of correspondence concerning this report:

Name: PAULA PAGEL

Title: ACCOUNTS MANAGER

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7106

Fax Number: (920) 720 - 7116

Email Address: paulap@town-menasha.com

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

Name: SARAH SCHLEEDE

Title: MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2310 EXT 2310

Fax Number: (608) 249 - 8532

Email Address: sarah.schleede@bakertilly.com

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

Name: ARDEN TEWS

Title: PRESIDENT

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7100

Fax Number: (920) 720 - 7116

Email Address: arden@town-menasha.com

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

YES

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

Name:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2310 EXT

Fax Number: (608) 249 - 8532

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/23/2009

Period covered by most recent audit: 01/01/2008 - 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: JEFFERY P ROTH

Title: WATER UTILITY SUPERINTENDENT

Office Address:

2340 AMERICAN DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 7175

Fax Number: (920) 739 - 9028

Email Address: jeffr@town-menasha.com

Name: KAREN BACKMAN

Title: SECRETARY

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7101

Fax Number: (920) 720 - 7112

Email Address: karen@town-menasha.com

Name: MR JEFF STURGELL

Title: ADMINISTRATOR

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7101

Fax Number: (920) 720 - 7112

Email Address: jsturgell@town-menasha.com

Name: MR STEVEN LAABS

Title: WASTE WATER SUPERINTENDENT

Office Address:

2340 AMERICAN DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7175

Fax Number: (920) 739 - 9028

Email Address: stevel@town-menasha.com

Name: MYRA PIERGROSSI

Title: TREASURER/FINANCE DIRECTOR

Office Address:

2000 MUNICIPAL DRIVE
NENNAH, WI 54956

Telephone: (920) 720 - 7106

Fax Number: (920) 720 - 7116

Email Address: myra@town-menasha.com

Name of utility commission/committee:

TOWN OF MENSHA UTILITY DISTRICT COMMISSION

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR DENNIS GERHART, COMMISSIONER
MR BARBARA HANSON, COMMISSIONER
MR DALE YOUNGQUIST, COMMISSIONER
MR GREGORY ZIEGLER, COMMISSIONER

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: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,164,954	3,680,687	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,460,618	2,412,810	2
Depreciation Expense (403)	428,741	424,684	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	467,720	426,215	5
Total Operating Expenses	3,357,079	3,263,709	
Net Operating Income	807,875	416,978	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	807,875	416,978	
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)	149,755	209,155	10
Miscellaneous Nonoperating Income (421)	580	13,141	11
Total Other Income	150,335	222,296	
Total Income	958,210	639,274	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(136,131)	(136,131)	12
Other Income Deductions (426)	247,231	280,935	13
Total Miscellaneous Income Deductions	111,100	144,804	
Income Before Interest Charges	847,110	494,470	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	520,462	517,306	14
Amortization of Debt Discount and Expense (428)	43,896	45,546	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)	5,187	26,768	19
Total Interest Charges	559,171	536,084	
Net Income	287,939	(41,614)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,464,029	14,505,081	20
Balance Transferred from Income (433)	287,939	(41,614)	21
Miscellaneous Credits to Surplus (434)	0	562	22
Miscellaneous Debits to Surplus--Debit (435)	389	1,124	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)	14,751,579	14,462,905	

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	4,164,954	0	4,164,954	1
Total (Acct. 400):	4,164,954	0	4,164,954	
Operation and Maintenance Expense (401-402):				
Derived	2,460,618	0	2,460,618	2
Total (Acct. 401-402):	2,460,618	0	2,460,618	
Depreciation Expense (403):				
Derived	428,741	0	428,741	3
Total (Acct. 403):	428,741	0	428,741	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	467,720	0	467,720	5
Total (Acct. 408):	467,720	0	467,720	
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:	807,875	0	807,875	
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):				
INVESTMENT INCOME	149,755		149,755	11
Total (Acct. 419):	149,755	0	149,755	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		(2,660)	(2,660)	12
GAIN ON SALE OF ASSETS	3,100	0	3,100	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
MISCELLANEOUS	140		140	14
Total (Acct. 421):	3,240	(2,660)	580	
TOTAL OTHER INCOME:	152,995	(2,660)	150,335	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(136,131)	0	(136,131)	15
NONE			0	16
Total (Acct. 425):	(136,131)	0	(136,131)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	208,323	208,323	17
LOSS ON EARLY RETIREMENTS	38,908		38,908	18
Total (Acct. 426):	38,908	208,323	247,231	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(97,223)	208,323	111,100	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	520,462	0	520,462	19
Total (Acct. 427):	520,462	0	520,462	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF LOSS ON ADVANCED REFUNDING	24,019	0	24,019	20
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	19,877		19,877	21
Total (Acct. 428):	43,896	0	43,896	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
CAPITALIZED INTEREST	5,187		5,187	25
Total (Acct. 432):	5,187	0	5,187	
TOTAL INTEREST CHARGES:	559,171	0	559,171	
NET INCOME:	498,922	(210,983)	287,939	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,666,896	9,797,133	14,464,029	26
Total (Acct. 216):	4,666,896	9,797,133	14,464,029	

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				
Balance Transferred from Income (433):				
Derived	498,922	(210,983)	287,939	27
Total (Acct. 433):	498,922	(210,983)	287,939	
Miscellaneous Credits to Surplus (434):				
NONE	0		0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
TRANSFERS TO GENERAL FUND	389		389	29
Total (Acct. 435)--Debit:	389	0	389	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,165,429	9,586,150	14,751,579	

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 and 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	4,164,954	0	0	0	4,164,954	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	4,164,954	0	0	0	4,164,954	

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	566,997	0	566,997	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	566,997	0	566,997	

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	14.8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	35,522,951	33,596,248	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,026,022	7,502,101	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	27,496,929	26,094,147	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	828,797	903,416	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	3,263,126	3,254,685	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	4,091,923	4,158,101	
CURRENT AND ACCRUED ASSETS			
Cash (131)	2,634,860	1,978,930	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	807,627	819,475	17
Other Accounts Receivable (143)	5,896	8,483	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	206,565	136,283	20
Plant Materials and Operating Supplies (154)	81,129	66,744	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	12,054	16,011	25
Interest and Dividends Receivable (171)	0	15,469	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	3,748,131	3,041,395	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	162,709	199,959	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	162,709	199,959	
Total Assets and Other Debits	35,499,692	33,493,602	

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)	2,674,920	2,674,920	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	14,751,579	14,462,905	37
Total Proprietary Capital	17,426,499	17,137,825	
LONG-TERM DEBT			
Bonds (221)	12,150,450	12,693,750	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	2,406,195	53,827	40
Total Long-Term Debt	14,556,645	12,747,577	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	263,437	231,224	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	428,966	383,768	45
Interest Accrued (237)	94,656	120,845	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	195,686	189,302	48
Total Current and Accrued Liabilities	982,745	925,139	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	8,741	9,469	49
Customer Advances for Construction (252)	33,750	37,541	50
Other Deferred Credits (253)	2,491,312	2,636,051	51
Total Deferred Credits	2,533,803	2,683,061	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	35,499,692	33,493,602	

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	33,596,248	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)	21,391,218	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,687,818	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)	1,443,915				8
Total Utility Plant	35,522,951	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)	5,190,030	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,835,992	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	8,026,022	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	27,496,929	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)	4,874,431				4,874,431	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	428,741				428,741	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	35,057				35,057	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Loss on Early Retirements	38,908				38,908	12
					0	13
					0	14
					0	15
Total credits	502,706	0	0	0	502,706	16
Debits during year						17
Book cost of plant retired	187,107				187,107	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
					0	22
					0	23
					0	24
Total debits	187,107	0	0	0	187,107	25
Balance end of year (111.1)	5,190,030	0	0	0	5,190,030	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)	2,627,669				2,627,669	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	208,323				208,323	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	208,323	0	0	0	208,323	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				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)	2,835,992	0	0	0	2,835,992	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)	81,129	66,744	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	81,129	66,744	

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)				
2000 REVENUE BONDS	5,407	428	1,847	1
2000 REVENUE BONDS-LOSS ON ADVANCED REFUNDING	1,138	428	12,519	2
2001 REVENUE BONDS	1,342	428	8,681	3
2004 REVENUE BONDS	3,244	428	25,938	4
2005 REVENUE BONDS	4,557	428	32,146	5
2005 REVENUE BONDS-2ND ISSUE DISCOUNT/ISSUE COST	626	428	5,502	6
2005 REVENUE BONDS-LOSS ON ADVANCE REFUNDING	22,881	428	22,881	7
2007 REVENUE BONDS	1,806	428	18,093	8
2008 REVENUE BONDS	3,255	428	28,094	9
2009 REVENUE BONDS	368	428	7,008	10
Total			162,709	
Unamortized premium on debt (251)				
2001 REVENUE BONDS	728	429	8,741	11
Total			8,741	

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	2,674,920	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,674,920</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)	
2000 REVENUE BONDS	04/01/2000	05/01/2020	4.89%	102,210	1
2001 REVENUE BONDS	07/01/2001	05/01/2021	4.25%	1,840,982	2
2004 REVENUE BONDS	02/26/2004	05/01/2023	3.97%	2,010,946	3
2005 REVENUE BONDS	06/01/2005	05/01/2025	4.06%	2,583,201	4
2005 REVENUE BONDS-2ND ISSUE	12/15/2005	05/01/2025	4.16%	1,934,712	5
2007 REVENUE BONDS	04/01/2007	05/01/2027	4.08%	1,898,399	6
2008 REVENUE BONDS	05/21/2008	05/01/2028	4.14%	1,780,000	7
Total Bonds (Account 221):				12,150,450	

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)					
2006 GO PROMISSORY NOTE	04/17/2006	04/01/2016	4.60%	34,284	2
2009 GENERAL OBLIGATION DEBT	11/02/2009	02/01/2011	2.60%	2,363,300	3
2001 STATE TRUST FUND LOAN	02/07/2001	03/15/2010	5.49%	8,611	4
Total for Account 224				2,406,195	
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	383,768	1
Accruals:		
Charged water department expense	467,720	2
Charged electric department expense		3
Charged sewer department expense	9,863	4
Other (explain):		
NONE		5
Total Accruals and other credits	477,583	
Taxes paid during year:		
County, state and local taxes	383,768	6
Social Security taxes	45,252	7
PSC Remainder Assessment	3,365	8
Other (explain):		
NONE		9
Total payments and other debits	432,385	
Balance end of year	428,966	

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)					
2004 BONDS	13,645	79,659	80,211	13,093	1
2008 BONDS	44,071	68,232	100,754	11,549	2
2000 BONDS	1,705	6,955	7,775	885	3
2001 BONDS	16,094	93,245	94,075	15,264	4
2007 BONDS	13,113	76,998	77,418	12,693	5
2005 BONDS	17,167	101,830	102,124	16,873	6
2005 BONDS - 2ND ISSUE	13,926	81,302	81,866	13,362	7
Subtotal	119,721	508,221	544,223	83,719	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2006 GO PROMISSORY NOTE	394	1,471	1,506	359	9
2009 GENERAL OBLIGATION DEBT		10,203		10,203	10
2001 STATE TRUST FUND LOAN	730	567	922	375	11
Subtotal	1,124	12,241	2,428	10,937	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	120,845	520,462	546,651	94,656	

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):		
DEPARTMENT OF TRANSPORTATION ASSESSMENTS	56,440	2
SPECIAL ASSESSMENTS RECEIVABLE	243,325	3
DEFERRED SPECIAL ASSESSMENTS	529,032	4
Total (Acct. 124):	828,797	
Sinking Funds (125):		
NONE		5
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	1,042,901	6
REDEMPTION AND RESERVE ACCOUNT	1,603,310	7
CONSTRUCTION ACCOUNT	616,915	8
Total (Acct. 126):	3,263,126	
Other Special Funds (128):		
NONE		9
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	807,627	12
Electric	0	13
Sewer (Regulated)		14
Other (specify):		
NONE	0	15
Total (Acct. 142):	807,627	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	5,896	18
Total (Acct. 143):	5,896	
Receivables from Municipality (145):		
DUE FROM TOWN - SPECIAL ASSESSMENTS AND DELINQUENT TAX ROLL ITEMS	206,565	* 19
Total (Acct. 145):	206,565	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE	12,054	20
Total (Acct. 165):	12,054	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,905,840	27
DEPARTMENT OF TRANSPORTATION ASSESSMENTS	56,440	28
DEFERRED SPECIAL ASSESSMENTS	529,032	29
Total (Acct. 253):	2,491,312	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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)	20,892,852	0	0	0	20,892,852	1
Materials and Supplies	73,936	0	0	0	73,936	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,032,230	0	0	0	5,032,230	4
Customer Advances for Construction					0	5
Regulatory Liability	1,973,905	0	0	0	1,973,905	6
NONE					0	7
Average Net Rate Base	13,960,653	0	0	0	13,960,653	
Net Operating Income	807,875	0	0	0	807,875	8
Net Operating Income as a percent of						
Average Net Rate Base	5.79%	N/A	N/A	N/A	5.79%	

**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	2,041,971	0	0	0	2,041,971	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	136,131	0	0	0	136,131	3
Other (specify):						
NONE					0	4
Balance End of Year	1,905,840	0	0	0	1,905,840	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

New debt incurred in 2009. See F-18 for details.

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)	3,962,422	3,485,348	1
Total Sales of Water	3,962,422	3,485,348	
Other Operating Revenues			
Forfeited Discounts (470)	33,296	25,807	2
Rents from Water Property (472)	145,968	144,524	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	23,268	25,008	5
Total Other Operating Revenues	202,532	195,339	
Total Operating Revenues	4,164,954	3,680,687	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	705,025	703,245	6
Pumping Expenses (620-633)	259,309	253,043	7
Water Treatment Expenses (640-652)	479,808	436,838	8
Transmission and Distribution Expenses (660-678)	479,806	485,276	9
Customer Accounts Expenses (901-906)	79,778	91,070	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	456,892	443,338	12
Total Operation and Maintenance Expenses	2,460,618	2,412,810	
Other Operating Expenses			
Depreciation Expense (403)	428,741	424,684	13
Amortization Expense (404-407)		0	14
Taxes (408)	467,720	426,215	15
Total Other Operating Expenses	896,461	850,899	
Total Operating Expenses	3,357,079	3,263,709	
NET OPERATING INCOME	807,875	416,978	

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
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	7,371	347,352	1,774,639	5
Commercial (461.2)	935	227,930	945,305	6
Industrial (461.3)	16	191,470	612,929	7
Public Authority (461.4)	18	14,846	56,775	8
Total Metered Sales to General Customers (461)	8,340	781,598	3,389,648	
Private Fire Protection Service (462)	209		179,130	9
Public Fire Protection Service (463)	8,392		390,513	10
Other Water Sales (465)				11
Sales for Resale (466)	1	5	3,131	12
Interdepartmental Sales (467)				13
Total Sales of Water	16,942	781,603	3,962,422	

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)	
WAVERLY SANITARY DISTRICT	METERING STATION HWY 10/114	5	3,131	1
Total		5	3,131	

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)	390,513	3
NONE		4
Total Public Fire Protection Service (463)	390,513	
Forfeited Discounts (470):		
MISCELLANEOUS	5,691	5
Customer late payment charges	27,605	6
Other (specify):		
Total Forfeited Discounts (470)	33,296	
Rents from Water Property (472):		
RENT OF WATER TOWER FOR CELLULAR ANTENNAS	145,968	7
Total Rents from Water Property (472)	145,968	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	23,268	10
Other (specify):		
Total Other Water Revenues (474)	23,268	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The amount represents the sewer utility's return portion of joint metering allocations.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	704,524	702,686	3
Miscellaneous Expenses (603)	273	206	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	228	353	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	705,025	703,245	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	183,969	177,620	16
Pumping Labor and Expenses (624)	48,758	54,302	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	4,587	5,833	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	21,995	15,288	24
Total Pumping Expenses	259,309	253,043	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	346,846	299,071	26
Operation Labor and Expenses (642)	90,603	97,023	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	23,722	14,699	31
Maintenance of Water Treatment Equipment (652)	18,637	26,045	32
Total Water Treatment Expenses	479,808	436,838	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	2,160	2,284	34
Transmission and Distribution Lines Expenses (662)	94,808	101,053	35
Meter Expenses (663)	32,903	33,061	36
Customer Installations Expenses (664)	0	787	37
Miscellaneous Expenses (665)	27,667	30,234	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	31,945	41,124	42
Maintenance of Transmission and Distribution Mains (673)	167,115	185,828	43
Maintenance of Services (675)	49,875	41,766	44
Maintenance of Meters (676)	41,200	24,674	* 45
Maintenance of Hydrants (677)	32,133	24,465	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	479,806	485,276	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	13,484	18,630	49
Customer Records and Collection Expenses (903)	66,294	72,440	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	79,778	91,070	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	147,784	141,679	55
Office Supplies and Expenses (921)	23,559	33,208	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	43,696	26,780	* 58
Property Insurance (924)	10,679	11,790	59
Injuries and Damages (925)	25,110	29,961	60
Employee Pensions and Benefits (926)	206,205	191,501	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	(141)	8,419	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	456,892	443,338	
Total Operation and Maintenance Expenses	2,460,618	2,412,810	

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

676 - Increase due to repair of faulty meters installed during the year.

923 - Increase due to general engineering costs incurred related to maintenance projects for the year.

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		428,966	383,768	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,863	9,000	2
Net property tax equivalent		419,103	374,768	
Social Security		45,252	44,802	3
PSC Remainder Assessment		3,365	6,645	4
Other (specify):				
CAPITALIZED TAXES			0	5
FICA BILLED TO TOWN			0	6
Total tax expense		467,720	426,215	

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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.163484				3
County tax rate	mills		5.948499				4
Local tax rate	mills		5.120063				5
School tax rate	mills		9.140292				6
Voc. school tax rate	mills		1.652524				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.024862				10
Less: state credit	mills		1.426136				11
Net tax rate	mills		20.598726				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.120063				14
Combined School Tax Rate	mills		10.792816				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.912879				17
Total Tax Rate	mills		22.024862				18
Ratio of Local and School Tax to Total	dec.		0.722496				19
Total tax net of state credit	mills		20.598726				20
Net Local and School Tax Rate	mills		14.882501				21
Utility Plant, Jan. 1	\$	33,596,248	33,596,248				22
Materials & Supplies	\$	66,744	66,744				23
Subtotal	\$	33,662,992	33,662,992				24
Less: Plant Outside Limits	\$	6,065,948	6,065,948				25
Taxable Assets	\$	27,597,044	27,597,044				26
Assessment Ratio	dec.		1.044442				27
Assessed Value	\$	28,823,512	28,823,512				28
Net Local & School Rate	mills		14.882501				29
Tax Equiv. Computed for Current Year	\$	428,966	428,966				30
Tax Equivalent per 1994 PSC Report	\$	311,626					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	428,966					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	90,941				90,941	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)	862,542				862,542	8
Supply Mains (316)	405,645	27,483			433,128	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,359,128	27,483	0	0	1,386,611	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	167,164				167,164	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	306,639				306,639	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	61,164				61,164	16
Total Pumping Plant	534,967	0	0	0	534,967	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	1,453,215	32,378	13,988		1,471,605	18
Sand or Other Media Filtration Equipment (332)	1,602,801				1,602,801	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	3,056,016	32,378	13,988	0	3,074,406	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	45,043				45,043	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	780,464	36,812	16,421		800,855	24
Transmission and Distribution Mains (343)	10,485,549	919,912	76,084	5,487	11,334,864	25
Services (345)	346,512				346,512	26
Meters (346)	1,291,863	16,716	5,199	1,023	1,304,403	27
Hydrants (348)	514,721	109,782	18,122		606,381	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	13,464,152	1,083,222	115,826	6,510	14,438,058	
GENERAL PLANT						
Land and Land Rights (389)	3,811				3,811	30
Structures and Improvements (390)	1,257,404				1,257,404	31
Office Furniture and Equipment (391)	30,551				30,551	32
Computer Equipment (391.1)	73,372		12,000		61,372	33
Transportation Equipment (392)	202,382	23,810	45,293		180,899	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	58,047			(1,023)	57,024	36
Laboratory Equipment (395)	5,923				5,923	37
Power Operated Equipment (396)	53,300				53,300	38
Communication Equipment (397)	22,579				22,579	39
SCADA Equipment (397.1)	254,814				254,814	40
Miscellaneous Equipment (398)	18,040	11,459			29,499	41
Total General Plant	1,980,223	35,269	57,293	(1,023)	1,957,176	
Total utility plant in service directly assignable	20,394,486	1,178,352	187,107	5,487	21,391,218	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	20,394,486	1,178,352	187,107	5,487	21,391,218	

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 Adjustments for any account are nonzero, please explain.

346 - The adjustment represents an asset reclassification between 346 and 394.

343 - The adjustment represents an asset reclassification between utility financed and contributed plant due to special assessments.

394 - The adjustment represents an asset reclassification between 346 and 394.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	9,276,299		0	(5,487)	9,270,812	25
Services (345)	1,818,806	2,828			1,821,634	26
Meters (346)	0				0	27
Hydrants (348)	1,595,372				1,595,372	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	12,690,477	2,828	0	(5,487)	12,687,818	
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	12,690,477	2,828	0	(5,487)	12,687,818	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	12,690,477	2,828	0	(5,487)	12,687,818	

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

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

If Adjustments for any account are nonzero, please explain.

343 - The adjustment represents an asset reclassification between utility financed and contributed due to special assessments.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	306,497	2.90%	25,014	4
Supply Mains (316)	154,441	1.80%	7,549	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	460,938		32,563	
PUMPING PLANT				
Structures and Improvements (321)	93,109	3.20%	4,761	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	181,944	4.40%	13,492	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	61,164	4.40%		11
Total Pumping Plant	336,217		18,253	
WATER TREATMENT PLANT				
Structures and Improvements (331)	917,874	3.20%	46,797	12
Sand or Other Media Filtration Equipment (332)	757,554	3.30%	52,892	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	1,675,428		99,689	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	433,522	1.90%	15,023	17
Transmission and Distribution Mains (343)	540,311	1.30%	141,950	18
Services (345)	82,191	2.90%	10,049	19
Meters (346)	577,548	5.50%	70,114	20
Hydrants (348)	(5,470)	2.20%	1,208	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,628,102		238,344	
GENERAL PLANT				
Structures and Improvements (390)	353,817	2.90%	36,465	23
Office Furniture and Equipment (391)	25,039	5.80%	1,772	24
Computer Equipment (391.1)	60,806	26.70%	3,442	25
Transportation Equipment (392)	146,597	13.30%	14,462	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	60,604	5.80%	4,691	28
Laboratory Equipment (395)	5,923	0.01%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					331,511	4
316					161,990	5
317					0	6
	0	0	0	0	493,501	
321					97,870	7
323					0	8
325					195,436	9
326					0	10
328					61,164	11
	0	0	0	0	354,470	
331	13,988				950,683	12
332					810,446	13
333					0	14
334					0	15
	13,988	0	0	0	1,761,129	
341					0	16
342	16,421				432,124	17
343	76,084			36,520	642,697	18
345					92,240	19
346	5,199				642,463	20
348	18,122				(22,384)	21
349					0	22
	115,826	0	0	36,520	1,787,140	
390					390,282	23
391					26,811	24
391.1	12,000			2,388	54,636	25
392	45,293		0		115,766	26
393					0	27
394					65,295	28
395					5,923	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	52,685	7.50%		30
Communication Equipment (397)	22,579	15.00%		31
SCADA Equipment (397.1)	37,203	5.00%	12,741	32
Miscellaneous Equipment (398)	8,493	5.80%	1,379	33
Total General Plant	773,746		74,952	
Total accum. prov. directly assignable	4,874,431		463,801	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	4,874,431		463,801	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					52,685	30
397					22,579	31
397.1					49,944	32
398					9,872	33
	57,293	0	0	2,388	793,793	
	187,107	0	0	38,908	5,190,033	
					0	34
	187,107	0	0	38,908	5,190,033	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If End of Year Balance is less than zero, please explain.

348 - The negative balance represents the accumulated amount of over depreciation in prior years as well as current year retirements. The utility will offset this in future year's additions and depreciation expense.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

394 - The difference is due to the classification of assets in accounts 394 and 346 for financial reporting purposes. Assets amounting to \$23,854 are classified in account 394 for financial reporting purposes and 346 for PSC reporting purposes.

If Adjustments for any account are nonzero, please explain.

343 - The adjustment represents the loss on early retirement of assets.

391.1 - The adjustment represents the loss on early retirement of assets.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	1,596,849	1.30%	120,439	18
Services (345)	704,085	2.90%	52,786	19
Meters (346)	0	0.00%		20
Hydrants (348)	326,735	2.20%	35,098	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,627,669		208,323	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	0				1,717,288	18
345					756,871	19
346					0	20
348					361,833	21
349					0	22
	0	0	0	0	2,835,992	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	2,627,669		208,323	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	2,627,669		208,323	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	2,835,992	
					0	34
	0	0	0	0	2,835,992	

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	14,965		69,115	84,080	1
February	13,420		58,539	71,959	2
March	14,734		64,451	79,185	3
April	14,455		62,128	76,583	4
May	16,617		66,150	82,767	5
June	17,075		67,125	84,200	6
July	22,679		76,691	99,370	7
August	17,674		73,282	90,956	8
September	18,421		69,796	88,217	9
October	15,834		62,905	78,739	10
November	14,928		60,579	75,507	11
December	18,858		58,728	77,586	12
Total annual pumpage	199,660	0	789,489	989,149	

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):	989,149	1
Less: Gallons (000's) used in the treatment process:	134,390	2
Subtotal: Gallons (000's) entering distribution system:	854,759	3
Less: Gallons (000's) sold:	781,603	4
Gallons (000's) entering distribution system but not sold:	73,156	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	12,025	7
Gallons (000's) used for fire protection:	43	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	340	10
Subtotal Estimated Usage:	12,408	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	7,875	13
Gallons (000's) lost due to service leaks or breaks:	5,290	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,384	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	46,199	17
Subtotal of Estimated Losses:	60,748	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	5%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,767	22
Date of maximum: 07/16/2009		23
Cause of maximum: DRY WEATHER		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,149	25
Date of minimum: 12/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,856,640	27
If water is purchased:		28
Vendor Name: MENASHA		29
Point of Delivery: AIRPORT ROAD & APPLETON ROAD		30
What percentage of purchased water is surface water? 10000%		31
Number of main breaks repaired this year:	55	32
Number of service breaks repaired this year:	22	33
Population served (estimate the number of individuals served):		34
Inside municipality?	16,300	35
Outside municipality?	7,340	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)	
AMERICAN DRIVE 6	NQ855	471	28	1,584,000	Yes	1
SHADY LANE 3	OR451	434	19	1,380,000	Yes	2
SHADY LANE 4	BH538	474	23	1,440,000	Yes	3
UNIVERSITY DRIVE 5	RL251	472	20	576,000	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	SERVICE PUMP 2	SERVICE PUMP NO 1	SERVICE PUMP NO 3	1
Location	1665 UNIVERSITY DRIVE	1665 UNIVERSITY DRIVE	2340 AMERICAN DRIVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORRSE	FAIRBANKS MORRSE	AMERICAN TURBINE	5
Year Installed	1989	1989	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,400	1,000	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	US MOTORS	9
Year Installed	1976	1968	2005	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	60	60	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERVICE PUMP NO 4	SERVICE PUMP NUMBER 2	SERVICE PUMP NUMBER ONE	15
Location	2340 AMERICAN DRIVE	919 SHADY LANE	919 SHADY LANE	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	AMERICAN TURBINE	19
Year Installed	2006	2007	2006	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,300	1,000	1,300	22
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	23
Year Installed	1994	2007	2006	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	60	100	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 NO 3	WELL NO 4	WELL NO 5	1
Location	919 SHADY LANE	919 SHADY LANE	1665 UNIVERSITY DR	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	2002	2004	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	980	1,000	400	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US MOTORS	US MOTOR	9 10
Year Installed	2001	1974	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO 6			15
Location	2340 AMERICAN DR			16
Purpose	P			17
Destination	T			18
Pump Manufacturer	AMERICAN TURBINE			19
Year Installed	2003			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,225			22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			23 24
Year Installed	2005			25
Type	ELECTRIC			26
Horsepower	125			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PLANT #3	PLANT 2	PLANT 4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1969	1970	1982	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	1,000,000	1,000,000	1,000,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	11
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.7999	1.7000	2.0999	13
Is a corrosion control chemical used (yes, no)?	Y	N	Y	14
Is water fluoridated (yes, no)?	N	N	N	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)	1
Identification number or name	TOWER 1	TOWER 2	TOWER 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4
Year constructed	1966	1969	1982	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	132	132	182	9 10
Total capacity in gallons (actual)	300,000	300,000	300,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14 15
Points of application (wellhouse, central facilities, booster station, other)				16 17 18
Filters, type (gravity, pressure, other, none)				19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21 22 23
Is a corrosion control chemical used (yes, no)?				24 25
Is water fluoridated (yes, no)?				26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	142,736		4,295		138,441	1
P	D	6.000	67,965	4,198			72,163	2
M	D	8.000	42,169		5,234		36,935	3
P	D	8.000	244,008	515			244,523	4
P	S	8.000	252				252	5
M	D	10.000	6,348			(4,228)	2,120	6
M	S	10.000	393				393	7
P	D	10.000	19,462				19,462	8
P	S	10.000	40				40	9
M	D	12.000	3,660			3,667	7,327	10
M	S	12.000	0				0	11
P	D	12.000	96,427	7,712			104,139	12
P	S	12.000	433	768			1,201	13
M	D	16.000	21,444				21,444	14
M	S	16.000	5,617				5,617	15
P	D	16.000	39,637				39,637	16
Total Within Municipality			690,591	13,193	9,529	(561)	693,694	
Total Utility			690,591	13,193	9,529	(561)	693,694	

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.

The mains were financed by the utility.

Explain all reported Adjustments.

561 - Adjustment due to a reclassification of mains based on analysis of continuing property records.

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	3,316				3,316		1
P	1.000	990	2			992		2
M	1.000	1,896				1,896		3
M	1.250	61				61		4
P	1.500	88				88		5
M	1.500	120				120		6
P	2.000	125	1			126		7
M	2.000	57				57		8
M	3.000	19				19		9
P	3.000	3				3		10
P	4.000	25				25		11
M	4.000	4				4		12
P	6.000	8				8		13
M	6.000	2				2		14
P	8.000	1				1		15
M	10.000	2				2		16
P	12.000	1				1		17
Total Utility		6,718	3	0	0	6,721	0	

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.
Service additions were financed by the utility.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.
This amount was confirmed with the utility during the audit.

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	7,998	50	44		8,004	522	1
0.750	93		2		91	2	2
1.000	210				210	49	3
1.250	0				0	0	4
1.500	221				221	63	5
2.000	120	1	1		120	37	6
3.000	29	3	2		30	16	7
4.000	16				16	4	8
6.000	2				2	2	9
Total:	8,689	54	49	0	8,694	695	

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	7,369	429	1	2	0	203	8,004	1
0.750	65	17	0	0	0	9	91	2
1.000	29	164	1	3	0	13	210	3
1.250	0	0	0	0	0	0	0	4
1.500	1	194	3	2	0	21	221	5
2.000	1	111	2	6	0	0	120	6
3.000	0	14	3	5	0	8	30	7
4.000	0	8	5	1	0	2	16	8
6.000	0	1	1	0	0	0	2	9
Total:	7,465	938	16	19	0	256	8,694	

METERS

Meters (Page W-21)

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

A complete meter replacement program was conducted during 1996 and 2000. Meter testing is completed according to PSC guidelines.

If 2-inch or greater meters are reported as residential, please explain.

The two-inch meter is for an 8,000 square foot home that has a sprinkler system installed.

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, meters are tested on a two year rotating basis.

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	1,314	23	29		1,308	2
Total Fire Hydrants	1,314	23	29	0	1,308	
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:	662
Number of distribution system valves end of year:	2,035
Number of distribution valves operated during year:	1,121