



3015 (01-03-11)

ANNUAL REPORT

OF

Name: CITY OF LOYAL MUNICIPAL WATER UTILITY

Principal Office: 301 NORTH MAIN STREET
P.O. BOX 9
LOYAL, WI 54446

For the Year Ended: DECEMBER 31, 2010

**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 SHANNON TOUFAR of
(Person responsible for accounts)

CITY OF LOYAL MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2011
(Date)

CITY CLERK/TREASURER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meter Questions	W-23

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Customers Served	W-27
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF LOYAL MUNICIPAL WATER UTILITY

Utility Address: 301 NORTH MAIN STREET
P.O. BOX 9
LOYAL, WI 54446

When was utility organized? 1/1/1916

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SHANNON TOUFAR

Title: CITY CLERK TREASURER

Office Address:

301 N MAIN STREET
P.O. BOX 9
LOYAL, WI 54446

Telephone: (715) 255 - 8772

Fax Number: (715) 255 - 8733

Email Address: loycitclk@fibernetcc.com

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

Name: CLIFTON GUNDERSON LLP

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: CLIFTON GUNDERSON LLP

435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

Email Address: debra.welch@cliftoncpa.com

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

Name: TIM FROEBA

Title: CHAIR OF UTILITY COMMITTEE

Office Address:

500 E ELM DRIVE
LOYAL, WI 54446

Telephone: (715) 255 - 9395

Fax Number:

Email Address:

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

NO

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MATT KOSKI

Title: CREW LEADER

Office Address:

301 N MAIN STREET
P.O. BOX 9
LOYAL, WI 54446

Telephone: (715) 255 - 8772

Fax Number: (715) 255 - 8733

Email Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR TIM FROEBA, CHAIRMAN
- MR MATT KOSKI, UTILITY CREW LEADER
- MS CAROL LAMPSA, CITY MAYOR
- MR RALPH SCHMITZ, COMMITTEE MEMBER
- MR DAVE WILLIAMS, COMMITTEE MEMBER

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 - Contacts (Page iv)

General footnotes

Accountant's Compilation Report

City Council
City of Loyal
Loyal, Wisconsin

We have compiled the balance sheets of the Loyal Municipal Water Utility, an enterprise fund of the City of Loyal, Wisconsin as of December 31, 2010 and 2009, and the related statements of income and earned surplus for the years then ended included in the accompanying prescribed form. We have also compiled the supplemental information presented in the prescribed form. We have not audited or reviewed the accompanying financial statements and supplemental information and, accordingly, so not express an opinion or provide any assurance about whether the financial statements and supplemental information are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements and supplemental information in accordance with the requirements prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplemental information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supplemental information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements or supplemental information.

These financial statements and supplemental information 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 to be and should not be used by anyone other than this specified party.

Clifton Gunderson LLP

Tomah, Wisconsin
March 31, 2011

SSARS No. 19 requires that each page of the financial statements include a reference such as "See Accountant's 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.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	250,400	144,371	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	103,483	103,152	2
Depreciation Expense (403)	32,021	23,659	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	46,946	25,805	5
Total Operating Expenses	182,450	152,616	
Net Operating Income	67,950	(8,245)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	67,950	(8,245)	
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)	357	382	10
Miscellaneous Nonoperating Income (421)	15,791	567,970	11
Total Other Income	16,148	568,352	
Total Income	84,098	560,107	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,631)	(3,631)	12
Other Income Deductions (426)	12,430	4,311	13
Total Miscellaneous Income Deductions	8,799	680	
Income Before Interest Charges	75,299	559,427	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,553	6,472	14
Amortization of Debt Discount and Expense (428)	109	109	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	9,662	6,581	
Net Income	65,637	552,846	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,146,565	449,960	20
Balance Transferred from Income (433)	65,637	552,846	21
Miscellaneous Credits to Surplus (434)	0	145,759	22
Miscellaneous Debits to Surplus--Debit (435)	186	2,000	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)	1,212,016	1,146,565	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	250,400	0	250,400	1
Total (Acct. 400):	250,400	0	250,400	
Operation and Maintenance Expense (401-402):				
Derived	103,483	0	103,483	2
Total (Acct. 401-402):	103,483	0	103,483	
Depreciation Expense (403):				
Derived	32,021	0	32,021	3
Total (Acct. 403):	32,021	0	32,021	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	46,946	0	46,946	5
Total (Acct. 408):	46,946	0	46,946	
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:	67,950	0	67,950	
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 ON TEMPORARY INVESTMENTS AND SAVINGS	357		357	11
Total (Acct. 419):	357	0	357	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		15,791	15,791	12
NONE	0		0	13
Total (Acct. 421):	0	15,791	15,791	
TOTAL OTHER INCOME:	357	15,791	16,148	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(3,631)	0	(3,631)	14
NONE			0	15
Total (Acct. 425):	(3,631)	0	(3,631)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	12,265	12,265	16
CORRECTION FROM PRIOR YEAR-AUDIT DONE AFTER REPORT	165		165	17
Total (Acct. 426):	165	12,265	12,430	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,466)	12,265	8,799	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	9,553	0	9,553	18
Total (Acct. 427):	9,553	0	9,553	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	109		109	19
Total (Acct. 428):	109	0	109	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	9,662	0	9,662	
NET INCOME:	62,111	3,526	65,637	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	446,424	700,141	1,146,565	24
Total (Acct. 216):	446,424	700,141	1,146,565	
Balance Transferred from Income (433):				
Derived	62,111	3,526	65,637	25
Total (Acct. 433):	62,111	3,526	65,637	
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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
CHANGE IN APPROPRIATED SURPLUS	186		186	27
Total (Acct. 435)--Debit:	186	0	186	
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):	508,349	703,667	1,212,016	

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	250,400	0	0	0	250,400	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	10,986				10,986	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	239,414	0	0	0	239,414	

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	1.0	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)	2,408,220	2,368,812	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	555,411	512,218	2
Net Utility Plant	1,852,809	1,856,594	
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)	6,589	6,802	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	2,011	2,007	8
Other Special Funds (128)	9,859	9,677	9
Total Other Property and Investments	18,459	18,486	
CURRENT AND ACCRUED ASSETS			
Cash (131)	31,771	100,954	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	40,649	22,907	15
Other Accounts Receivable (143)	2,582	56,517	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	68,024	21,015	18
Plant Materials and Operating Supplies (154)	11,806	11,693	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	72	157	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	154,904	213,243	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	317	426	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	317	426	
Total Assets and Other Debits	2,026,489	2,088,749	

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)	257,794	255,074	33
Appropriated Earned Surplus (215)	11,871	11,684	34
Unappropriated Earned Surplus (216)	1,212,016	1,146,565	35
Total Proprietary Capital	1,481,681	1,413,323	
LONG-TERM DEBT			
Bonds (221)	391,996	215,123	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	21,974	32,325	38
Total Long-Term Debt	413,970	247,448	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	12,933	324,194	* 40
Payables to Municipality (233)	68,992	51,917	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,026	501	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	685	533	46
Total Current and Accrued Liabilities	83,636	377,145	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	47,202	50,833	49
Total Deferred Credits	47,202	50,833	
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	2,026,489	2,088,749	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

Decrease in accounts payable reflects the fact that at 12/31/2009 Utility was in the middle of a large construction project. At 12/31/10 only minor retainage amounts remain along with the routine payables for the Utility.

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	2,368,812	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)	1,593,413	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	814,807	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
Construction Work in Progress (107)					7
Total Utility Plant	2,408,220	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)	445,771	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	109,640	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	555,411	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,852,809	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	414,843				414,843	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,021				32,021	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,907				1,907	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	33,928	0	0	0	33,928	16
Debits during year						17
Book cost of plant retired	3,000				3,000	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,000	0	0	0	3,000	25
Balance end of year (111.1)	445,771	0	0	0	445,771	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)	97,375				97,375	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	12,265				12,265	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	12,265	0	0	0	12,265	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)	109,640	0	0	0	109,640	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	10,986	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	10,986	
Deductions:		
Accounts written off during the year: Utility Customers	10,986	5
Accounts written off during the year: Others		6
Total accounts written off	10,986	
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)	11,806	11,693	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	11,806	11,693	

**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)				
74 Mortgage revenue bonds	109	428	317	1
Total			317	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	255,074	1
Changes during year (explain):		
ADDITIONS THROUGH TIF DISTRICT	2,720	2
Balance end of year	<u>257,794</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)	
74 MORTGAGE REVENUE BONDS	03/20/1974	01/01/2013	5.00%	39,000	1
2009 GO DEBT	11/12/2009	05/01/2029	1.60%	352,996	* 2
Total Bonds (Account 221):				391,996	

BONDS (ACCT. 221)

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

General footnotes

Additional loan proceeds received during the year to help finance Utility Plant addition related to well field project.

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)					
CITIZEN BANK	11/26/2002	11/26/2012	3.97%	21,974	2
Total for Account 224				21,974	
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	0	1
Accruals:		
Charged water department expense	46,946	2
Charged electric department expense		3
Charged sewer department expense	461	4
Other (explain):		
NONE		5
Total Accruals and other credits	47,407	
Taxes paid during year:		
County, state and local taxes	45,030	6
Social Security taxes	2,228	7
PSC Remainder Assessment	149	8
Other (explain):		
NONE		9
Total payments and other debits	47,407	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
74 Mortgage revenue bonds	0	2,850	2,850	0	1
2009 GO BOND	340	5,497	4,895	942	2
Subtotal	340	8,347	7,745	942	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
CITIZEN BANK	161	1,206	1,283	84	4
Subtotal	161	1,206	1,283	84	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	501	9,553	9,028	1,026	

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):		
INVESTMENT IN ELECTRIC COOP	6,589	2
Total (Acct. 124):	6,589	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND	2,011	4
Total (Acct. 126):	2,011	
Other Special Funds (128):		
SPECIAL REDEMPTION FUND	9,859	5
Total (Acct. 128):	9,859	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,649	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	40,649	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
GRANTS RECEIVABLE	2,582	14
Total (Acct. 143):	2,582	
Receivables from Municipality (145):		
DUE FROM CITY GENERAL FUND - ADDITIONAL PUBLIC FIRE PROTECTION FEES	30,076	15
DUE FROM CITY -GENERAL FUND-TAX ROLL	11,316	16
DUE FROM CITY- GENERAL- OTHER MISC ITEMS PRIOR YEARS	7,992	17
DUE FROM SEWER- CAPITAL ASSETS PD FOR WITHIN PROJECT	11,849	18

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)	
Receivables from Municipality (145):		
DUE FROM SEWER- ALLOCATED METER EXPENSES	6,791	19
Total (Acct. 145):	68,024	
Prepayments (165):		
PREPAID INSURANCE	72	20
Total (Acct. 165):	72	
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):		
DUE TO CITY-GENERAL -WAGES, FRINGES PD ON UTILITY'S BEHALF	68,992	26
Total (Acct. 233):	68,992	
Other Deferred Credits (253):		
Regulatory Liability	47,202	27
NONE		28
Total (Acct. 253):	47,202	

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 \$2,000, 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)	1,318,618	0	0	0	1,318,618	1
Materials and Supplies	11,749	0	0	0	11,749	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	430,307	0	0	0	430,307	4
Customer Advances for Construction					0	5
Regulatory Liability	49,017	0	0	0	49,017	6
NONE					0	7
Average Net Rate Base	851,043	0	0	0	851,043	
Net Operating Income	67,950	0	0	0	67,950	8
Net Operating Income as a percent of						
Average Net Rate Base	7.98%	N/A	N/A	N/A	7.98%	

**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	50,833	0	0	0	50,833	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,631	0	0	0	3,631	3
Other (specify):						
NONE					0	4
Balance End of Year	47,202	0	0	0	47,202	

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.

Rate change went into effect at the beginning of the year. Estimated 75-80% overall increase in revenues due to this rate change.

5. Obligations incurred or assumed, excluding commercial paper.

Increase in GO Bond with the State of Wisconsin to finance capital improvements.

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	247,944	141,496	1
Total Sales of Water	247,944	141,496	
Other Operating Revenues			
Forfeited Discounts (470)	130	649	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,326	2,226	5
Total Other Operating Revenues	2,456	2,875	
Total Operating Revenues	250,400	144,371	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	55,708	51,998	6
General Operating Expenses (680-691)	47,775	51,154	7
Total Operation and Maintenance Expenses	103,483	103,152	
Other Operating Expenses			
Depreciation Expense (403)	32,021	23,659	8
Amortization Expense (404-407)		0	9
Taxes (408)	46,946	25,805	10
Total Other Operating Expenses	78,967	49,464	
Total Operating Expenses	182,450	152,616	
NET OPERATING INCOME	67,950	(8,245)	

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. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (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)	477	22,039	131,221	5
Commercial (461.2)	70	3,617	21,497	6
Industrial (461.3)	4	107	786	7
Public Authority (461.4)	10	1,583	7,313	8
Total Metered Sales to General Customers (461)	561	27,346	160,817	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		87,127	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	562	27,346	247,944	

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		0	0	

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)	87,127	3
NONE		4
Total Public Fire Protection Service (463)	87,127	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	130	6
Other (specify):		
Total Forfeited Discounts (470)	130	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS CHARGES FOR HOOK-UPS, CAPITAL CREDITS, ETC	1,216	9
Return on net investment in meters charged to sewer department	1,110	10
Other (specify):		
Total Other Water Revenues (474)	2,326	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	27,216	25,367	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	13,897	10,807	* 3
Chemicals (630)	7,749	5,502	* 4
Supplies and Expenses (640)	4,256	5,132	5
Repairs of Water Plant (650)	2,590	5,190	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	55,708	51,998	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	2,061	3,828	8
Office Supplies and Expenses (681)	1,056	1,630	9
Outside Services Employed (682)	13,403	22,899	* 10
Insurance Expense (684)	3,729	4,846	11
Employees Pensions and Benefits (686)	16,352	17,317	12
Regulatory Commission Expenses (688)	0	394	13
Miscellaneous General Expenses (689)	188	240	14
Uncollectible Accounts (690)	10,986	0	* 15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	47,775	51,154	
Total Operation and Maintenance Expenses	103,483	103,152	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 620 Power for Pumping and A/C 630 Chemicals are both up due to the fact that the Utility put on line during the year 3 additional wells.

A/C 682 Outside Consultants is down related to less grant activity work performed this year due to the completing of the construction project.

A/C 690 Due to malfunctioning in meter, error in readings occurred in prior year. As a new owner purchased mobile home park, defective meter was discovered. Utility approved write off due to fact that error occurred with prior owner.

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		45,030	23,887	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		461	434	2
Net property tax equivalent		44,569	23,453	
Social Security		2,228	2,233	3
PSC Remainder Assessment		149	119	4
Other (specify): NONE			0	5
Total tax expense		46,946	25,805	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.166940				3
County tax rate	mills		6.873330				4
Local tax rate	mills		9.220660				5
School tax rate	mills		8.364380				6
Voc. school tax rate	mills		1.944020				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.569330				10
Less: state credit	mills		1.251430				11
Net tax rate	mills		25.317900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.220660				14
Combined School Tax Rate	mills		10.308400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.529060				17
Total Tax Rate	mills		26.569330				18
Ratio of Local and School Tax to Total	dec.		0.735023				19
Total tax net of state credit	mills		25.317900				20
Net Local and School Tax Rate	mills		18.609231				21
Utility Plant, Jan. 1	\$	2,368,812	2,368,812				22
Materials & Supplies	\$	11,693	11,693				23
Subtotal	\$	2,380,505	2,380,505				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,380,505	2,380,505				26
Assessment Ratio	dec.		1.016500				27
Assessed Value	\$	2,419,783	2,419,783				28
Net Local & School Rate	mills		18.609231				29
Tax Equiv. Computed for Current Year	\$	45,030	45,030				30
Tax Equivalent per 1994 PSC Report	\$	20,785					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	45,030					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	70,952				70,952	4
Structures and Improvements (311)	0	56,253			56,253	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	40,162	69,304	3,000		106,466	8
Supply Mains (316)	0	13,673			13,673	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	111,114	139,230	3,000	0	247,344	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	18,271				18,271	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	38,870	28,467			67,337	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	16,841	27,459			44,300	16
Total Pumping Plant	73,982	55,926	0	0	129,908	
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)	8,065				8,065	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0	11,829			11,829	21
Total Water Treatment Plant	8,065	11,829	0	0	19,894	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	600				600	22
Structures and Improvements (341)	0	108,127			108,127	23
Distribution Reservoirs and Standpipes (342)	95,204	49,211			144,415	24
Transmission and Distribution Mains (343)	449,681	107,664			557,345	25
Services (345)	85,704				85,704	26
Meters (346)	48,796	29,526			78,322	27
Hydrants (348)	80,992	25,569			106,561	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	760,977	320,097	0	0	1,081,074	
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)	2,495				2,495	33
Transportation Equipment (392)	12,165				12,165	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	26,110	400			26,510	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	48,916	25,107			74,023	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	89,686	25,507	0	0	115,193	
Total utility plant in service directly assignable	1,043,824	552,589	3,000	0	1,593,413	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,043,824	552,589	3,000	0	1,593,413	

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

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

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

Within A/C 311, 314, 316, 325, 334, 341 and 342 were additions financed by the Utility to allow for the development of a well field, along with a new reservoir and related equipment along with chemical pumps and an LP generator.

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	102,607			102,607	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	13,134	126,411			139,545	8
Supply Mains (316)	0	24,939			24,939	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	13,134	253,957	0	0	267,091	
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	197,228			197,228	23
Distribution Reservoirs and Standpipes (342)	30,020	89,762			119,782	24
Transmission and Distribution Mains (343)	134,986	42,814			177,800	25
Services (345)	23,530				23,530	26
Meters (346)	0				0	27

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						
Hydrants (348)	17,906				17,906	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	206,442	329,804	0	0	536,246	
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)	11,470				11,470	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	11,470	0	0	0	11,470	
Total utility plant in service directly assignable	231,046	583,761	0	0	814,807	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	231,046	583,761	0	0	814,807	

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

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

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

Within A/C 311, 314, 316, 341 and 342 were additions financed by a CDBG grant and a safe drinking water loan forgiveness program received during the construction phase occurring in 2009 and 2010.

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			2,965	2,965	1
February			2,444	2,444	2
March			2,780	2,780	3
April			2,613	2,613	4
May			2,911	2,911	5
June			2,683	2,683	6
July			2,623	2,623	7
August			2,833	2,833	8
September			2,524	2,524	9
October			2,674	2,674	10
November			2,451	2,451	11
December			2,674	2,674	12
Total annual pumpage	0	0	32,175	32,175	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. 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.
3. For Gallons used for other system uses (line 11), 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.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	32,175	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	32,175	4
Less: Gallons (000's) sold (Revenue Water):	27,346	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	4,829	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	180	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	180	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	150	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	4,499	18
Subtotal Water Losses:	4,649	19
Percentage of water entering distribution system sold:	85%	20
Percentage of Real and Apparent Losses:	14%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	174	29
Date of maximum: 06/03/2010		30
Cause of maximum: Water main break		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	35	33
Date of minimum: 12/04/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	105,972	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	1	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,279	43
Outside municipality?		44

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)	
WELL	No8	121	8	6,000	Yes	1
WELL	No 9	118	8	6,000	Yes	2
WELL	No 10	113	8	9,000	Yes	3
WELL	NO 1	34	18	41,000	No	* 4
WELL	NO 3	52	14	18,000	Yes	5
WELL	NO 4	57	10	12,000	Yes	6
WELL	NO 6	80	8	19,000	Yes	7
WELL	NO 7	40	12	14,000	Yes	8

SOURCES OF WATER SUPPLY - GROUND WATERS

Sources of Water Supply - Ground Waters (Page W-17)

General footnotes

Well No 1 was abandoned in 2010 upon completion of well field.

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	BOOSTER	WELL 10	WELL 8	1
Location	LOYAL	LOYAL	LOYAL	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	GOULDS	GRUNDFOS	GRUNDFOS	5
Year Installed	2010	2010	2010	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	100	45	25	8
Pump Motor or Standby Engine Mfr	US MOTOTRS	GRUNDFOS	US MOTORS	9
Year Installed	2010	2010	2010	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	10	2	10	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 9	WELL NO 3	WELL NO 4	15
Location	LOYAL	LOYAL	LOYAL	16
Purpose	P	P	P	17
Destination	R	R	R	18
Pump Manufacturer	GRUNDFOS	FAIR MORSE	BERKLEY	19
Year Installed	2010	1947	1950	20
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	30	30	50	22
Pump Motor or Standby Engine Mfr	US MOTORS	ELECTRIC MOTOR	ELECTRIC MOTOR	23
Year Installed	2010	1947	1950	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	1	8	10	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 6	WELL NO 7		1
Location	LOYAL	LOYAL		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	STARITE	CRANE & DERNUNG		5
Year Installed	2000	1973		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	50	35		8
Pump Motor or Standby Engine Mfr	ELECTRIC MOTOR	ELECTRIC MOTOR		10
Year Installed	2000	1973		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	5	5		13
Footnotes				14

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

PUMPING & POWER EQUIPMENT

Pumping & Power Equipment (Page W-19)

General footnotes

Well 1 abandoned during 2010

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	LOYAL	RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1972	2010		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1	5		6
Total capacity in gallons (actual)	200,000	48,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	500.0000	20.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes	*	*		15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	14,875				14,875	1
P	D	4.000	0	2,183			2,183	2
P	S	4.000	0	122			122	3
M	D	6.000	18,708				18,708	4
P	D	6.000	0	398			398	5
P	S	6.000	0	1,329			1,329	6
M	D	8.000	26,349				26,349	7
P	D	8.000	0	3,670			3,670	8
M	D	10.000	8,102				8,102	9
M	D	12.000	3,902				3,902	10
Total Within Municipality			71,936	7,702	0	0	79,638	
Total Utility			71,936	7,702	0	0	79,638	

WATER MAINS

Water Mains (Page W-21)

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

Main were added through two years of contributions from the municipality, along with some added via the well field project through federal grants and the remainder were financed by the Utility through long-term borrowing.

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	498				498	28	1
M	1.000	160				160	40	2
M	1.250	2				2		3
M	1.500	4				4		4
M	2.000	9				9	1	5
M	4.000	1				1		6
M	8.000	1				1		7
Total Utility		675	0	0	0	675	69	

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.

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	575				575	14	1
1.000	11				11	1	2
1.500	6				6	0	3
2.000	7	3			10	4	4
3.000	3				3	0	5
4.000	3	3			6	0	6
Total:	605	6	0	0	611	19	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

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.

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	477	51	4	5	0	38	575	1
1.000	0	9	0	1	0	1	11	2
1.500	0	2	0	0	0	4	6	3
2.000	0	3	0	1	5	1	10	4
3.000	0	0	0	0	2	1	3	5
4.000	0	0	0	2	3	1	6	6
Total:	477	65	4	9	10	46	611	

METERS

Meters (Page W-23)

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

During the year staff were unable to test more meters due to lack of time. Utility personnel are aware of the policies set forth and will work towards greater testing during the upcoming year.

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 (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	91	7			98	2
Total Fire Hydrants	91	7	0	0	98	
Flushing Hydrants						
	0	1			1	3
Total Flushing Hydrants	0	1	0	0	1	

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:	99
Number of distribution system valves end of year:	250
Number of distribution valves operated during year:	212

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	*	1
Station Meter	<= 2-inch	Well #10	Turbine	4/1/2010	*	1
Station Meter	<= 2-inch	Well #6	Turbine	3/1/2009		2
Station Meter	<= 2-inch	Well #8	Turbine	4/1/2010	*	3
Station Meter	<= 2-inch	Well #7	Turbine	3/1/2008		4
Station Meter	<= 2-inch	Well #9	Turbine	4/1/2010	*	5
Station Meter	<= 4-inch	Reservoir Building	Magnetic	4/1/2010	*	6
Station Meter	<= 4-inch	Reservoir Building	Magnetic	4/1/2010	*	7
Station Meter	<= 4-inch	Reservoir Building	Magnetic	4/1/2010	*	8
Station Meter	<= 4-inch	Well #4	Turbine	3/1/2008		9
Station Meter	<= 4-inch	Well #3	Turbine	3/1/2008		10

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

General footnotes

All meters added as part of construction project were considered tested by the manufacturer.
Date shown as last test was approximated date of well field going on line for the Utility.

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

	Location (a)	Customers End of Year (b)
Clark	County	
	Cities	
	LOYAL	555
	Total Cities:	555
Total Clark	County:	555
Total Company:		555