



3014 (01-03-11)

ANNUAL REPORT

OF

Name: TOMAHAWK MUNICIPAL WATER UTILITY

Principal Office: 23 NORTH SECOND STREET
P.O. BOX 469
TOMAHAWK, WI 54487-0469

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 AMANDA BARTZ of
(Person responsible for accounts)

TOMAHAWK 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) 03/28/2011
(Date)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOMAHAWK MUNICIPAL WATER UTILITY

Utility Address: 23 NORTH SECOND STREET
P.O. BOX 469
TOMAHAWK, WI 54487-0469

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: AMANDA BARTZ

Title: CLERK-TREASURER

Office Address:

23 NORTH SECOND STREET
P.O. BOX 469
TOMAHAWK, WI 54487-0469

Telephone: (715) 453 - 4040

Fax Number: (715) 453 - 2717

Email Address: CLERK-TREASURER@CITYOFTOMAHAWK.COM

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

Name: JON TRAUTMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2831 POST RD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: JON.TRAUTMAN@SCHENCKSC.COM

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

Name: ALLEN THEILER

Title: PRESIDENT

Office Address:

23 NORTHSECOND STREET
P.O. BOX 469
TOMAHAWK, WI 54487-0469

Telephone: (715) 453 - 4040

Fax Number: (920) 617 - 2520

Email Address:

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

YES

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

Name: JON TRAUTMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2831 POST RD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: JON.TRAUTMAN@SCHENCKSC.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/10/2010

Period covered by most recent audit: JANUARY 1, 2009 TO DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: WILLIAM JELINEK

Title: MANAGER

Office Address:

23 NORTH SECOND STREET
P.O. BOX 469
TOMAHAWK, WI 54487-0469

Telephone: (715) 453 - 4040

Fax Number: (920) 617 - 2520

Email Address:

Name of utility commission/committee: TOMAHAWK UTILITY COMMISSION

Names of members of utility commission/committee:

- MR GLENN CHRISTIANSON, MEMBER
- MR WILLIAM ERICKSON, MEMBER
- MR MARVIN SIEVERT, MEMBER
- MR ALLEN THEILER, PRESIDENT

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	486,169	488,574	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	266,398	280,390	2
Depreciation Expense (403)	72,215	66,516	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	93,847	89,303	5
Total Operating Expenses	432,460	436,209	
Net Operating Income	53,709	52,365	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	53,709	52,365	
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)	1,032	848	10
Miscellaneous Nonoperating Income (421)	1,874	1,823	11
Total Other Income	2,906	2,671	
Total Income	56,615	55,036	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(21,382)	(21,382)	12
Other Income Deductions (426)	31,144	31,123	13
Total Miscellaneous Income Deductions	9,762	9,741	
Income Before Interest Charges	46,853	45,295	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	9,563	9,925	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	9,563	9,925	
Net Income	37,290	35,370	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,702,627	2,667,257	20
Balance Transferred from Income (433)	37,290	35,370	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,739,917	2,702,627	

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	486,169	0	486,169	1
Total (Acct. 400):	486,169	0	486,169	
Operation and Maintenance Expense (401-402):				
Derived	266,398	0	266,398	2
Total (Acct. 401-402):	266,398	0	266,398	
Depreciation Expense (403):				
Derived	72,215	0	72,215	3
Total (Acct. 403):	72,215	0	72,215	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	93,847	0	93,847	5
Total (Acct. 408):	93,847	0	93,847	
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:	53,709	0	53,709	
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	1,032		1,032	11
Total (Acct. 419):	1,032	0	1,032	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
INTEREST ON SPECIAL ASSESSMENTS	1,874		1,874	13
Total (Acct. 421):	1,874	0	1,874	
TOTAL OTHER INCOME:	2,906	0	2,906	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(21,382)	0	(21,382)	14
NONE			0	15
Total (Acct. 425):	(21,382)	0	(21,382)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	30,813	30,813	16
TRANSFERS TO OTHER FUNDS	331		331	17
Total (Acct. 426):	331	30,813	31,144	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,051)	30,813	9,762	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	9,563	0	9,563	21
Total (Acct. 430):	9,563	0	9,563	
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:	9,563	0	9,563	
NET INCOME:	68,103	(30,813)	37,290	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,305,016	1,397,611	2,702,627	24
Total (Acct. 216):	1,305,016	1,397,611	2,702,627	
Balance Transferred from Income (433):				
Derived	68,103	(30,813)	37,290	25
Total (Acct. 433):	68,103	(30,813)	37,290	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,373,119	1,366,798	2,739,917	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	486,169	0	0	0	486,169	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	486,169	0	0	0	486,169	

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	80,862	0	80,862	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	12,058	0	12,058	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	92,920	0	92,920	

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	2.0	1
Electric		2
Gas		3
Sewer	2.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	6,235,235	5,483,191	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,708,400	1,606,712	2
Net Utility Plant	4,526,835	3,876,479	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	273,477	16,980	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	93,647	253,258	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	734,853	234,392	15
Other Accounts Receivable (143)	45,618	49,088	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,057,199	626,753	18
Plant Materials and Operating Supplies (154)	31,517	34,627	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	2,236,311	1,215,098	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,653	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	11,793	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	13,653	11,793	
Total Assets and Other Debits	6,776,799	5,103,370	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,768,438	1,768,438	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,739,917	2,702,627	35
Total Proprietary Capital	4,508,355	4,471,065	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	1,584,000	177,939	37
Other Long-Term Debt (224)	44,357	47,827	38
Total Long-Term Debt	1,628,357	225,766	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	81,185	6,327	40
Payables to Municipality (233)	231,872	49,371	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	2,517	6,531	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	46,537	44,952	46
Total Current and Accrued Liabilities	362,111	107,181	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	277,976	299,358	49
Total Deferred Credits	277,976	299,358	
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	6,776,799	5,103,370	

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	5,483,191	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)	4,095,855	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,035,295	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	3,750				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	100,335				8
Total Utility Plant	6,235,235	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,039,196	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	669,204	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,708,400	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	4,526,835	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)	968,321				968,321	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,215				72,215	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,083				4,083	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	76,298	0	0	0	76,298	16
Debits during year						17
Book cost of plant retired	5,423				5,423	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,423	0	0	0	5,423	25
Balance end of year (111.1)	1,039,196	0	0	0	1,039,196	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)	638,391				638,391	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	30,813				30,813	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	30,813	0	0	0	30,813	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)	669,204	0	0	0	669,204	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	31,517	34,627	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	31,517	34,627	

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)				
ANTICIPATION NOTE ISSUED 10/01/2010	0	428	12,366	1
G.O. NOTE ISSUED 10/01/2010	0	428	1,287	2
Total			13,653	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,768,438	1
Changes during year (explain):		2
Balance end of year	<u>1,768,438</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)	1
None					1
Total Bonds (Account 221):				<u><u>0</u></u>	

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)					
G.O. NOTE	10/01/2010	10/01/2026	2.50%	174,000	1
ANTICIPATION NOTE	10/01/2010	12/01/2011	0.98%	1,410,000	2
Total for Account 223				1,584,000	
Other Long-Term Debt (224)					
PROJECT ADVANCES - CAPITAL PROJECTS	12/31/2008	12/31/2018	0.00%	44,357	3
Total for Account 224				44,357	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	93,847	2
Charged electric department expense		3
Charged sewer department expense	1,146	4
Other (explain):		
NONE		5
Total Accruals and other credits	94,993	
Taxes paid during year:		
County, state and local taxes	87,407	6
Social Security taxes	7,108	7
PSC Remainder Assessment	478	8
Other (explain):		
NONE		9
Total payments and other debits	94,993	
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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. NOTE DATED 10/01/2010		1,146		1,146	2
ANTICIPATION NOTE DATED 10/01/2010		1,371		1,371	3
G.O. NOTE DATED 5/05/06	6,531	7,046	13,577	0	4
Subtotal	6,531	9,563	13,577	2,517	
Other Long-Term Debt (224)					
PROJECT ADVANCES - CAPITAL PROJECTS	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,531	9,563	13,577	2,517	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	268,108	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
PROJECT COSTS DUE FROM AREA BUSINESSES	466,745	11
Total (Acct. 142):	734,853	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
SPECIAL ASSESSMENT RECEIVABLE	45,618	* 14
Total (Acct. 143):	45,618	
Receivables from Municipality (145):		
DUE FROM SEWER - OPERATING EXPENSES	1,057,199	* 15
Total (Acct. 145):	1,057,199	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	211,777	* 22
DUE TO OTHER FUNDS	20,095	* 23
Total (Acct. 233):	231,872	
Other Deferred Credits (253):		
Regulatory Liability	277,976	24
NONE		25
Total (Acct. 253):	277,976	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 145: The Sewer Fund owes the Water Utility \$1,057,199 for operating expenses.

Account 143: The \$45,618 is for special assessments receivable

Account 233: Due to general fund consists of \$211,777 of operating expenses paid by the general fund and property tax equivalent net of utility charges transferred to tax roll for the Water Utility. Due to other funds consists of operating expenses paid by other funds of \$20,095.

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)	3,740,581	0	0	0	3,740,581	1
Materials and Supplies	33,072	0	0	0	33,072	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,003,758	0	0	0	1,003,758	4
Customer Advances for Construction					0	5
Regulatory Liability	288,667	0	0	0	288,667	6
NONE					0	7
Average Net Rate Base	2,481,228	0	0	0	2,481,228	
Net Operating Income	53,709	0	0	0	53,709	8
Net Operating Income as a percent of						
Average Net Rate Base	2.16%	N/A	N/A	N/A	2.16%	

**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	299,358	0	0	0	299,358	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	21,382	0	0	0	21,382	3
Other (specify):					0	4
Balance End of Year	277,976	0	0	0	277,976	

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.

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)	432,265	433,099	1
Total Sales of Water	432,265	433,099	
Other Operating Revenues			
Forfeited Discounts (470)	14,531	14,997	2
Rents from Water Property (472)	35,514	34,744	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,859	5,734	5
Total Other Operating Revenues	53,904	55,475	
Total Operating Revenues	486,169	488,574	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	61,295	56,590	6
Pumping Expenses (620-625)	27,722	21,828	7
Water Treatment Expenses (630-635)	22,443	55,782	8
Transmission and Distribution Expenses (640-655)	48,433	49,791	9
Customer Accounts Expenses (901-906)	32,734	34,962	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	73,771	61,437	12
Total Operation and Maintenance Expenses	266,398	280,390	
Other Operating Expenses			
Depreciation Expense (403)	72,215	66,516	13
Amortization Expense (404-407)		0	14
Taxes (408)	93,847	89,303	15
Total Other Operating Expenses	166,062	155,819	
Total Operating Expenses	432,460	436,209	
NET OPERATING INCOME	53,709	52,365	

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)	1,333	52,636	146,820	5
Commercial (461.2)	249	32,749	63,161	6
Industrial (461.3)	18	36,376	46,270	7
Public Authority (461.4)	18	5,330	10,192	8
Total Metered Sales to General Customers (461)	1,618	127,091	266,443	
Private Fire Protection Service (462)	17		10,464	9
Public Fire Protection Service (463)	1		155,358	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,636	127,091	432,265	

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	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)	155,358	3
NONE		4
Total Public Fire Protection Service (463)	155,358	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	14,531	6
Other (specify):		
Total Forfeited Discounts (470)	14,531	
Rents from Water Property (472):		
WATER TOWER RENT	35,514	7
Total Rents from Water Property (472)	35,514	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECTS-MISC. SERVICE	775	9
Return on net investment in meters charged to sewer department	3,084	10
Other (specify):		
Total Other Water Revenues (474)	3,859	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	44,212	39,245	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	16,593	17,004	3
Maintenance of Water Source Plant (605)	490	341	4
Total Source of Supply Expenses	61,295	56,590	
PUMPING EXPENSES			
Operation Labor (620)	294	42	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	19,937	20,517	7
Operation Supplies and Expenses (623)	1,817	196	8
Maintenance of Pumping Plant (625)	5,674	1,073	9
Total Pumping Expenses	27,722	21,828	
WATER TREATMENT EXPENSES			
Operation Labor (630)	431	287	10
Chemicals (631)	22,012	55,495	* 11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	22,443	55,782	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	2,761	5,473	14
Operation Supplies and Expenses (641)	216	199	15
Maintenance of Distribution Reservoirs and Standpipes (650)	928	1,899	16
Maintenance of Mains (651)	23,886	19,154	17
Maintenance of Services (652)	3,807	4,445	18
Maintenance of Meters (653)	7,006	10,151	19
Maintenance of Hydrants (654)	9,829	8,470	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	48,433	49,791	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,070	8,967	22
Accounting and Collecting Labor (902)	24,934	24,873	23
Supplies and Expenses (903)	730	1,122	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	32,734	34,962	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	1,454	987	28
Office Supplies and Expenses (921)	259	270	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	12,026	6,496	31 *
Property Insurance (924)	4,263	4,067	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	48,755	44,032	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	915	2,433	36
Transportation Expenses (933)	6,099	3,152	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	73,771	61,437	
Total Operation and Maintenance Expenses	266,398	280,390	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 923: City spent additional funds for bond rating services in order to secure debt.

Account 631: Chemicals inventory level overstated in 2008 resulting in an overstated chemicals expense in 2009.

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		87,407	83,363	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,146	1,103	2
Net property tax equivalent		86,261	82,260	
Social Security		7,108	6,617	3
PSC Remainder Assessment		478	426	4
Other (specify): NONE			0	5
Total tax expense		93,847	89,303	

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			Lincoln				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168996				3
County tax rate	mills		5.371660				4
Local tax rate	mills		7.826122				5
School tax rate	mills		7.756041				6
Voc. school tax rate	mills		1.106265				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.229084				10
Less: state credit	mills		1.217328				11
Net tax rate	mills		21.011756				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.826122				14
Combined School Tax Rate	mills		8.862306				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.688428				17
Total Tax Rate	mills		22.229084				18
Ratio of Local and School Tax to Total	dec.		0.750747				19
Total tax net of state credit	mills		21.011756				20
Net Local and School Tax Rate	mills		15.774522				21
Utility Plant, Jan. 1	\$	5,483,191	5,483,191				22
Materials & Supplies	\$	34,627	34,627				23
Subtotal	\$	5,517,818	5,517,818				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,517,818	5,517,818				26
Assessment Ratio	dec.		1.004200				27
Assessed Value	\$	5,540,993	5,540,993				28
Net Local & School Rate	mills		15.774522				29
Tax Equiv. Computed for Current Year	\$	87,407	87,407				30
Tax Equivalent per 1994 PSC Report	\$	66,095					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	87,407					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)	17,241				17,241	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)	39,466				39,466	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	56,707	0	0	0	56,707	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	8,213				8,213	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	13,656	37,431			51,087	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	9,854	2,047			11,901	16
Total Pumping Plant	31,723	39,478	0	0	71,201	
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)	17,269				17,269	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	17,269	0	0	0	17,269	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	570,941				570,941	24
Transmission and Distribution Mains (343)	1,823,502	672,493	3,145		2,492,850	25
Services (345)	230,813				230,813	26
Meters (346)	146,500	4,000	2,278		148,222	27
Hydrants (348)	405,110				405,110	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	3,176,866	676,493	5,423	0	3,847,936	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	16,347				16,347	31
Office Furniture and Equipment (391)	2,099				2,099	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	51,305				51,305	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	7,939				7,939	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)	25,052				25,052	41
Total General Plant	102,742	0	0	0	102,742	
Total utility plant in service directly assignable	3,385,307	715,971	5,423	0	4,095,855	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,385,307	715,971	5,423	0	4,095,855	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	10,000				10,000	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	5,795				5,795	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	15,795	0	0	0	15,795	
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)	1,766,167				1,766,167	25
Services (345)	243,487				243,487	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)	9,846				9,846	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,019,500	0	0	0	2,019,500	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,035,295	0	0	0	2,035,295	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,035,295	0	0	0	2,035,295	

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			12,400	12,400	1
February			11,750	11,750	2
March			12,710	12,710	3
April			12,680	12,680	4
May			16,160	16,160	5
June			13,500	13,500	6
July			14,590	14,590	7
August			15,210	15,210	8
September			13,470	13,470	9
October			12,590	12,590	10
November			12,150	12,150	11
December			13,580	13,580	12
Total annual pumpage	0	0	160,790	160,790	

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):	160,790	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	160,790	4
Less: Gallons (000's) sold (Revenue Water):	127,091	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	33,699	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	5,000	8
Gallons (000's) used for fire protection:	500	9
Gallons (000's) used to prevent freezing of distribution system:	5,000	10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	10,500	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	6,000	14
Gallons (000's) lost due to service leaks or breaks:	4,000	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:	13,199	18
Subtotal Water Losses:	23,199	19
Percentage of water entering distribution system sold:	79%	20
Percentage of Real and Apparent Losses:	14%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, 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.)	800	29
Date of maximum: 08/06/2010		30
Cause of maximum: Flushing of new mains		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	310	33
Date of minimum: 01/10/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	171,360	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:	3	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	3,610	43
Outside municipality?	30	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)	
WATER PARK	4	77	18	445,251	Yes	1
WATER PARK	5	77	20	445,913	Yes	2

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	WELL 4	WELL 5		1
Location	102 WELL WORKS ROAD	102 WATER WORKS ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1981	1981		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	901	844		8
Pump Motor or Standby Engine Mfr	US	US		9 10
Year Installed	1981	1981		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	75		13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ONE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons (actual)	400,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			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	2.000	2,552				2,552	1
M	D	4.000	7,433		250		7,183	2
A	D	6.000	2,705				2,705	3
M	D	6.000	48,332				48,332	4
A	D	8.000	91				91	5
M	D	8.000	67,025				67,025	6
M	D	10.000	23,096				23,096	7
M	D	12.000	21,054	300			21,354	8
P	D	12.000	12,264	2,492			14,756	9
Total Within Municipality			184,552	2,792	250	0	187,094	
Total Utility			184,552	2,792	250	0	187,094	

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.

New mains financed using debt.

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	943				943	29	1
M	1.000	799				799	135	2
M	1.250	6				6	6	3
M	1.500	14				14	12	4
M	2.000	29				29	20	5
M	3.000	1				1		6
M	4.000	3				3		7
M	6.000	3				3		8
M	8.000	3				3		9
Total Utility		1,801	0	0	0	1,801	202	

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	1,474				1474	120	1
0.750	10				10	5	2
1.000	65				65	20	3
1.500	28				28	1	4
2.000	19				19	1	5
3.000	4				4	4	6
6.000	2	1	1		2	1	7
12.000	1				1	1	8
Total:	1,603	1	1	0	1603	153	

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	1,279	176	8	8	0	3	1474	1
0.750	0	3	6	1	0	0	10	2
1.000	10	37	4	7	0	7	65	3
1.500	5	15	2	4	0	2	28	4
2.000	0	12	1	5	0	1	19	5
3.000	0	2	0	2	0	0	4	6
6.000	0	1	0	0	0	1	2	7
12.000	0	0	1	0	0	0	1	8
Total:	1,294	246	22	27	0	14	1603	

METERS

Meters (Page W-23)

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

The city is currently replacing all meters with radio read meters.

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	317				317	2
Total Fire Hydrants	317	0	0	0	317	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	305
Number of distribution system valves end of year:	392
Number of distribution valves operated during year:	120

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	8	#5 PUMP HOUSE	Other	12/2/2008	*	1
Station Meter	8	#4 PUMP HOUSE	Other	12/2/2008	*	2

LIST OF ALL STATION AND WHOLESALE METERS

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

If Meter Type is "other," please explain.

Both station meters are propeller.

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)
Lincoln County		
Cities		
	TOMAHAWK	1,494
	Total Cities:	1,494
Towns		
	BRADLEY	19
	Total Towns:	19
Total Lincoln County:		1,513
Total Company:		1,513