



3014 (02-05-09)

ANNUAL REPORT

OF

Name: KEWAUNEE MUNICIPAL WATER UTILITY

Principal Office: 401 5TH STREET
KEWAUNEE, WI 54216

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KEWAUNEE MUNICIPAL WATER UTILITY

Utility Address: 401 5TH STREET
KEWAUNEE, WI 54216

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: BRIAN KRANZ

Title: CITY ADMINISTRATOR

Office Address:

401 5TH STREET
KEWAUNEE, WI 54216

Telephone: (920) 388 - 5000

Fax Number: (920) 388 - 5025

Email Address: admin@cityofkewaunee.org

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

Name: AMANDA BLOMBERG

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 240 - 2386

Fax Number: (608) 249 - 8532

Email Address: ablomborg@virchowkrause.com

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

Name: JOHN BLAHA

Title: MAYOR

Office Address:

401 FIFTH STREET
KEWAUNEE, WI 54216

Telephone: (920) 388 - 5000

Fax Number: (920) 388 - 5025

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: VICKI HELLENBRAND

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 249 - 6622 EXT

Fax Number: (608) 249 - 8532

Email Address: vhellenbrand@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: CHUCK BALLEINE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

413 MILWAUKEE STREET
KEWAUNEE, WI 54216-0249

Telephone: (920) 388 - 5000

Fax Number: (920) 388 - 5025

Email Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- JOHN BLAHA, MAYOR
- CHRIS BROWN
- MICHELLE JESKE
- DONALD KICKBUSCH
- VIRGINIA KOSTKA
- BRENDA LUMAYE
- JAMIE SPERBER
- JEFF VOLLENWEIDER
- THOMAS ZENNER

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)	626,603	638,037	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	230,500	264,105	2
Depreciation Expense (403)	121,690	121,092	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	93,505	98,598	5
Total Operating Expenses	445,695	483,795	
Net Operating Income	180,908	154,242	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	180,908	154,242	
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)	2,348	4,049	10
Miscellaneous Nonoperating Income (421)	1,316	7,866	11
Total Other Income	3,664	11,915	
Total Income	184,572	166,157	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,036)	(13,036)	12
Other Income Deductions (426)	30,097	30,078	13
Total Miscellaneous Income Deductions	17,061	17,042	
Income Before Interest Charges	167,511	149,115	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	125,595	145,111	14
Amortization of Debt Discount and Expense (428)	1,045	1,558	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	126,640	146,669	
Net Income	40,871	2,446	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,680,687	1,678,241	20
Balance Transferred from Income (433)	40,871	2,446	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)	1,721,558	1,680,687	

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	626,603	0	626,603	1
Total (Acct. 400):	626,603	0	626,603	
Operation and Maintenance Expense (401-402):				
Derived	230,500	0	230,500	2
Total (Acct. 401-402):	230,500	0	230,500	
Depreciation Expense (403):				
Derived	121,690	0	121,690	3
Total (Acct. 403):	121,690	0	121,690	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	93,505	0	93,505	5
Total (Acct. 408):	93,505	0	93,505	
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:	180,908	0	180,908	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	1,965	0	1,965	11
INTEREST ON SPECIAL ASSESSMENTS	383		383	12
Total (Acct. 419):	2,348	0	2,348	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,316	1,316	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	1,316	1,316	
TOTAL OTHER INCOME:	2,348	1,316	3,664	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(13,036)	0	(13,036)	15
NONE			0	16
Total (Acct. 425):	(13,036)	0	(13,036)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	30,097	30,097	17
NONE			0	18
Total (Acct. 426):	0	30,097	30,097	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,036)	30,097	17,061	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	125,595	0	125,595	19
Total (Acct. 427):	125,595	0	125,595	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	1,045		1,045	20
Total (Acct. 428):	1,045	0	1,045	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	126,640	0	126,640	
NET INCOME:	69,652	(28,781)	40,871	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	383,973	1,296,714	1,680,687	25
Total (Acct. 216):	383,973	1,296,714	1,680,687	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	69,652	(28,781)	40,871	26
Total (Acct. 433):	69,652	(28,781)	40,871	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	453,625	1,267,933	1,721,558	

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):					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	626,603	0	0	0	626,603	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	626,603	0	0	0	626,603	

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	89,739	0	89,739	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	89,739	0	89,739	

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		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	6,230,304	6,224,144	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,622,344	1,467,361	2
Net Utility Plant	4,607,960	4,756,783	
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)	4,008	5,344	6
Sinking Funds (125)	0		7
Depreciation Fund (126)	0		8
Other Special Funds (128)	407,737	352,392	9
Total Other Property and Investments	411,745	357,736	
CURRENT AND ACCRUED ASSETS			
Cash (131)	238,860	139,230	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	108,468	105,545	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,257	4,431	18
Plant Materials and Operating Supplies (154)	2,259	2,259	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	352,844	251,465	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,216	4,261	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	3,216	4,261	
Total Assets and Other Debits	5,375,765	5,370,245	

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)	411,986	411,986	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,721,558	1,680,687	35
Total Proprietary Capital	2,133,544	2,092,673	
LONG-TERM DEBT			
Bonds (221)	2,851,257	2,867,609	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,851,257	2,867,609	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	7,490	6,869	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	38,687	39,503	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	75,881	75,879	46
Total Current and Accrued Liabilities	122,058	122,251	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	268,906	287,712	49
Total Deferred Credits	268,906	287,712	
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	5,375,765	5,370,245	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Kewaunee Municipal Water Utility
Kewaunee, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Kewaunee Municipal Water Utility, an enterprise fund of the City of Kewaunee as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying prescribed form.

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

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

Madison, Wisconsin
March 23, 2009

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	6,224,144	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)	4,534,323	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,695,981	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	6,230,304	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)	1,184,124	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	438,220	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	1,622,344	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	4,607,960	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)	1,059,238				1,059,238	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	121,690				121,690	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,131				7,131	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	128,821	0	0	0	128,821	16
Debits during year						17
Book cost of plant retired	3,935				3,935	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,935	0	0	0	3,935	25
Balance end of year (111.1)	1,184,124	0	0	0	1,184,124	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)	408,123				408,123	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	30,097				30,097	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	30,097	0	0	0	30,097	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)	438,220	0	0	0	438,220	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	2,259	2,259
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	2,259	2,259

**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)				
1994 REVENUE BONDS	1,045	428	3,216	1
Total			3,216	
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	411,986	1
Changes during year (explain):		
Balance end of year	411,986	2

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)	
1994 REVENUE BONDS	09/12/1994	10/01/2014	5.99%	195,000	1
2003 RDA REVENUE BONDS	09/30/2003	09/01/2043	4.25%	2,656,257	2
Total Bonds (Account 221):				<u>2,851,257</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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
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	91,671	2
Charged electric department expense		3
Charged sewer department expense	1,834	4
Other (explain):		
NONE		5
Total Accruals and other credits	93,505	
Taxes paid during year:		
County, state and local taxes	86,281	6
Social Security taxes	6,729	7
PSC Remainder Assessment	495	8
Other (explain):		
NONE		9
Total payments and other debits	93,505	
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)					
1994 REVENUE BONDS	3,492	13,436	13,815	3,113	1
2003 REVENUE BONDS	36,011	112,159	112,596	35,574	2
Subtotal	39,503	125,595	126,411	38,687	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	39,503	125,595	126,411	38,687	

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):		
SPECIAL ASSESSMENTS RECEIVABLE	4,008	2
Total (Acct. 124):	4,008	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESERVE ACCOUNT	240,636	5
REDEMPTION ACCOUNT	167,101	6
Total (Acct. 128):	407,737	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	108,468	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	108,468	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	1,538	16
SPECIAL ASSESSMENTS (PRINCIPAL AND INTEREST) PLACED ON TAX ROLL	1,719	17
Total (Acct. 145):	3,257	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	195,536	25
ACCRUED COMPENSATED ABSENCES	34,367	26
UNFUNDED PRIOR SERVICE COST	39,003	27
Total (Acct. 253):	268,906	

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)	4,531,901	0	0	0	4,531,901	1
Materials and Supplies	2,259	0	0	0	2,259	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,121,681	0	0	0	1,121,681	4
Customer Advances for Construction					0	5
Regulatory Liability	202,054	0	0	0	202,054	6
NONE					0	7
Average Net Rate Base	3,210,425	0	0	0	3,210,425	
Net Operating Income	180,908	0	0	0	180,908	8
Net Operating Income as a percent of						
Average Net Rate Base	5.64%	N/A	N/A	N/A	5.64%	

**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	208,572	0	0	0	208,572	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,036	0	0	0	13,036	3
Other (specify):					0	4
Balance End of Year	195,536	0	0	0	195,536	

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)	620,026	630,430	1
Total Sales of Water	620,026	630,430	
Other Operating Revenues			
Forfeited Discounts (470)	829	861	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,748	6,746	5
Total Other Operating Revenues	6,577	7,607	
Total Operating Revenues	626,603	638,037	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	10,329	8,356	6
Pumping Expenses (620-625)	48,227	45,644	7
Water Treatment Expenses (630-635)	19,840	17,115	8
Transmission and Distribution Expenses (640-655)	32,132	63,958	9
Customer Accounts Expenses (901-906)	8,821	8,726	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	111,151	120,306	12
Total Operation and Maintenance Expenses	230,500	264,105	
Other Operating Expenses			
Depreciation Expense (403)	121,690	121,092	13
Amortization Expense (404-407)		0	14
Taxes (408)	93,505	98,598	15
Total Other Operating Expenses	215,195	219,690	
Total Operating Expenses	445,695	483,795	
NET OPERATING INCOME	180,908	154,242	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,103	41,574	237,444	5
Commercial (461.2)	155	15,524	71,180	6
Industrial (461.3)	7	29,902	89,096	7
Public Authority (461.4)	30	3,620	16,274	8
Total Metered Sales to General Customers (461)	1,295	90,620	413,994	
Private Fire Protection Service (462)	16		11,568	9
Public Fire Protection Service (463)	1		194,464	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,312	90,620	620,026	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				1
Total		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)	194,464	3
NONE		4
Total Public Fire Protection Service (463)	194,464	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	829	6
Other (specify):		
Total Forfeited Discounts (470)	829	
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):		
WELL ABANDONMENT CHARGES	640	9
Return on net investment in meters charged to sewer department	5,108	10
Other (specify):		
Total Other Water Revenues (474)	5,748	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on investment in meters charged to sewer department

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)	6,066	6,000	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	848	621	3
Maintenance of Water Source Plant (605)	3,415	1,735	4
Total Source of Supply Expenses	10,329	8,356	
PUMPING EXPENSES			
Operation Labor (620)	13,246	13,101	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	34,933	32,507	* 7
Operation Supplies and Expenses (623)	48	36	8
Maintenance of Pumping Plant (625)	0	0	9
Total Pumping Expenses	48,227	45,644	
WATER TREATMENT EXPENSES			
Operation Labor (630)	5,357	5,299	10
Chemicals (631)	14,405	11,759	11
Operation Supplies and Expenses (632)	78	57	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	19,840	17,115	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	10,401	10,288	14
Operation Supplies and Expenses (641)	1,443	1,441	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,525	7,750	16
Maintenance of Mains (651)	2,290	30,083	* 17
Maintenance of Services (652)	1,798	7,901	* 18
Maintenance of Meters (653)	5,775	1,376	19
Maintenance of Hydrants (654)	117	3,970	20
Maintenance of Other Plant (655)	1,783	1,149	21
Total Transmission and Distribution Expenses	32,132	63,958	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,337	1,323	22
Accounting and Collecting Labor (902)	7,484	7,403	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	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	8,821	8,726	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	45,848	45,349	28
Office Supplies and Expenses (921)	11,150	14,239	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	6,548	6,802	31
Property Insurance (924)	4,673	5,126	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	38,063	45,162	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	2,116	1,690	36
Transportation Expenses (933)	2,231	1,854	37
Maintenance of General Plant (935)	522	84	38
Total Administrative and General Expenses	111,151	120,306	
Total Operation and Maintenance Expenses	230,500	264,105	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Utility has meters on the motor only, not total KWH used for the entire building.

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

Maintenance of Mains (651): Little activity this year - prior year noted valve replacements and pavement patching.

Maintenance of Services (652): Little activity this year - prior year noted water leak and several service repairs.

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		88,115	93,155	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,834	1,929	2
Net property tax equivalent		86,281	91,226	
Social Security		6,729	6,643	3
PSC Remainder Assessment		495	729	4
Other (specify): NONE			0	5
Total tax expense		93,505	98,598	

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			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.166581				3
County tax rate	mills		6.072725				4
Local tax rate	mills		5.632767				5
School tax rate	mills		7.772882				6
Voc. school tax rate	mills		1.453143				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.098098				10
Less: state credit	mills		1.374645				11
Net tax rate	mills		19.723453				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.632767				14
Combined School Tax Rate	mills		9.226025				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.858792				17
Total Tax Rate	mills		21.098098				18
Ratio of Local and School Tax to Total	dec.		0.704272				19
Total tax net of state credit	mills		19.723453				20
Net Local and School Tax Rate	mills		13.890669				21
Utility Plant, Jan. 1	\$	6,224,144	6,224,144				22
Materials & Supplies	\$	2,259	2,259				23
Subtotal	\$	6,226,403	6,226,403				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,226,403	6,226,403				26
Assessment Ratio	dec.		1.018800				27
Assessed Value	\$	6,343,459	6,343,459				28
Net Local & School Rate	mills		13.890669				29
Tax Equiv. Computed for Current Year	\$	88,115	88,115				30
Tax Equivalent per 1994 PSC Report	\$	42,769					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	88,115					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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	7,977	0	0	0	7,977	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	40,477	0	0	0	40,477	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	62,367	0	0	0	62,367	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	110,821	0	0	0	110,821	
PUMPING PLANT						
Land and Land Rights (320)	58	0	0	0	58	11
Structures and Improvements (321)	317,209	0	0	0	317,209	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	351,762	0	0	0	351,762	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	3,181	0	0	0	3,181	16
Total Pumping Plant	672,210	0	0	0	672,210	
WATER TREATMENT PLANT						
Land and Land Rights (330)	3,810	0	0	0	3,810	17
Structures and Improvements (331)	48,649	0	0	0	48,649	18
Sand or Other Media Filtration Equipment (332)	160,099	0	0	0	160,099	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	212,558	0	0	0	212,558	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	3,540	0	0	0	3,540	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	710,714	0	0	0	710,714	24
Transmission and Distribution Mains (343)	1,512,588	0	0	0	1,512,588	25
Services (345)	304,987	0	592	0	304,395	26
Meters (346)	258,232	2,204	55	0	260,381	27
Hydrants (348)	447,440	6,575	3,288	0	450,727	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	0	0	0	29
Total Transmission and Distribution Plant	3,237,501	8,779	3,935	0	3,242,345	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	39,753	0	0	0	39,753	31
Office Furniture and Equipment (391)	20,053	0	0	0	20,053	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	22,547	0	0	0	22,547	34
Stores Equipment (393)	1,380	0	0	0	1,380	35
Tools, Shop and Garage Equipment (394)	26,741	0	0	0	26,741	36
Laboratory Equipment (395)	6,066	0	0	0	6,066	37
Power Operated Equipment (396)	35,021	0	0	0	35,021	38
Communication Equipment (397)	144,828	0	0	0	144,828	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	296,389	0	0	0	296,389	
Total utility plant in service directly assignable	4,529,479	8,779	3,935	0	4,534,323	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	4,529,479	8,779	3,935	0	4,534,323	

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	273,403	0	0	0	273,403	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	273,403	0	0	0	273,403	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	1,162,381	0	0	0	1,162,381	25
Services (345)	191,832	1,316	0	0	193,148	26
Meters (346)	0	0	0	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)	67,049	0	0	0	67,049	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	1,421,262	1,316	0	0	1,422,578	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,694,665	1,316	0	0	1,695,981	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	1,694,665	1,316	0	0	1,695,981	

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			8,648	8,648	1
February			8,244	8,244	2
March			8,698	8,698	3
April			9,139	9,139	4
May			9,294	9,294	5
June			9,497	9,497	6
July			10,709	10,709	7
August			11,169	11,169	8
September			9,517	9,517	9
October			9,539	9,539	10
November			8,723	8,723	11
December			9,756	9,756	12
Total annual pumpage	0	0	112,933	112,933	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	112,933	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	112,933	3
Less: Gallons (000's) sold:	90,620	4
Gallons (000's) entering distribution system but not sold:	22,313	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	767	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	896	10
Subtotal Estimated Usage:	1,663	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	850	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	19,800	17
Subtotal of Estimated Losses:	20,650	18
Percentage of water entering distribution system sold:	80%	19
Percentage of unaccounted for water:	18%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	412	22
Date of maximum: 08/22/2008		23
Cause of maximum: Flushing mains		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	180	25
Date of minimum: 05/03/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	190,192	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	3	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,906	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1402 FIFTH STREET	Well #3	344	16	835,200	Yes	1
77 ELLIS STREET	Well #1	172	16	1,022,400	Yes	2
77 KILBOURN STREET	Well #2	612	16	1,180,800	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	77 ELLIS STREET	77 KILBOURN	1402 FIFTH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	ALLIS CHALMERS	5
Year Installed	2002	2002	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	850	850	575	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	SIMMONS	9
Year Installed	2002	2002	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	25	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5		15
Location	77 ELLIS STREET	77 ELLIS STREET		16
Purpose	B	B		17
Destination	D	D		18
Pump Manufacturer	ITT	ITT		19
Year Installed	2002	2002		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	850	850		22
Pump Motor or Standby Engine Mfr	ITT	ITT		23
Year Installed	2002	2002		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	100		26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2002		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	115		6
Total capacity in gallons (actual)	200,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	PRESSURE		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)?	N		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				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	4,639				4,639	1
M	D	6.000	45,784				45,784	2
P	D	6.000	3,302				3,302	3
M	D	8.000	2,976				2,976	4
P	D	8.000	19,908				19,908	5
M	D	10.000	1,717				1,717	6
P	D	10.000	14,447				14,447	7
M	D	12.000	3,471				3,471	8
P	D	12.000	11,441				11,441	9
Total Within Municipality			107,685	0	0	0	107,685	
Total Utility			107,685	0	0	0	107,685	

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)	
P	0.750	598				598		1
M	1.000	606		1		605	84	2
P	1.000	2				2		3
L	1.000	6				6		4
M	1.250	9				9		5
M	1.500	11				11	1	6
M	2.000	18				18	2	7
L	2.000	2				2		8
P	2.000		1			1		9
M	4.000	1				1	1	10
P	4.000	4				4		11
P	6.000	3				3	1	12
Total Utility		1,260	1	1	0	1,260	89	

WATER SERVICES

Water Services (Page W-20)

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

Additions during the year were installed by property owner. Prior year cost was used to determine the current year cost.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,359	56	0	0	1,415	0	1
0.750	32	4	3	0	33	0	2
1.000	36	0	0	0	36	0	3
1.250	9	0	0	0	9	0	4
1.500	20	1	0	0	21	0	5
2.000	23	0	0	0	23	0	6
3.000	7	0	0	0	7	1	7
4.000	5	0	0	0	5	0	8
Total:	1,491	61	3	0	1,549	1	

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	1,193	121	3	12	4	82	1,415	1
0.750	24	8	0	0	0	1	33	2
1.000	11	20	1	3	0	1	36	3
1.250	0	0	2	7	0	0	9	4
1.500	4	9	2	3	0	3	21	5
2.000	0	12	4	5	0	2	23	6
3.000	0	5	0	2	0	0	7	7
4.000	0	0	4	1	0	0	5	8
Total:	1,232	175	16	33	4	89	1,549	

METERS

Meters (Page W-21)

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

The utility is planning to replace 1/10 of all meters each 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.

Station meters were not tested since 2003 due to expense reasons. Usage is monitored on these meters to identify possible problems and testing will be completed as needed.

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	216	2	2		216	2
Total Fire Hydrants	216	2	2	0	216	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	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:	176
Number of distribution system valves end of year:	428
Number of distribution valves operated during year:	310