



3014 (02-05-09)

ANNUAL REPORT

OF

Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Principal Office: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

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.

SIGNATURE PAGE

I TERESA SCHNITZLER of
(Person responsible for accounts)

WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2009
(Date)

ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Utility Address: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS TERESA SCHNITZLER

Title: ADMINISTRATOR

Office Address:

175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 1858

Fax Number: (608) 786 - 1988

Email Address: tschnitzler@westsalemwi.com

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

Name: JAMES N OLSON

Title: VICE PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.

201 MAIN STREET, SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

Email Address: jnolson@centurytel.net

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

Name: MS DIANA ENGEL

Title: CHAIRPERSON

Office Address:

480 LARK LANE
WEST SALEM, WI 54669

Telephone: (608) 786 - 1560

Fax Number:

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: JAMES N OLSON

Title: VICE PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.

201 MAIN STREET, SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

Email Address: jnolson@centurytel.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/30/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: MR WADE PETERSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 2850

Fax Number: (608) 786 - 1988

Email Address: publicworks@westsalemwi.com

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:

MS DIANA ENGEL, CHAIRPERSON

MR TERRY HANSON

MR HAROLD HOFFMAN, II

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 10/16/1979

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)	405,315	450,449	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	223,625	222,434	2
Depreciation Expense (403)	58,672	50,630	3
Amortization Expense (404-407)	723	1,730	4
Taxes (408)	63,378	59,964	5
Total Operating Expenses	346,398	334,758	
Net Operating Income	58,917	115,691	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	58,917	115,691	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	239,765	279,014	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,272	16,623	10
Miscellaneous Nonoperating Income (421)	80,720	312,390	11
Total Other Income	331,757	608,027	
Total Income	390,674	723,718	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,053)	(18,053)	12
Other Income Deductions (426)	37,964	36,344	13
Total Miscellaneous Income Deductions	19,911	18,291	
Income Before Interest Charges	370,763	705,427	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	90,092	99,104	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)	0	0	17
Other Interest Expense (431)	11,429	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	101,521	99,104	
Net Income	269,242	606,323	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,048,337	6,442,014	20
Balance Transferred from Income (433)	269,242	606,323	21
Miscellaneous Credits to Surplus (434)	31,194	0	22
Miscellaneous Debits to Surplus--Debit (435)	31,194	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)	7,317,579	7,048,337	

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	405,315	0	405,315	1
Total (Acct. 400):	405,315	0	405,315	
Operation and Maintenance Expense (401-402):				
Derived	223,625	0	223,625	2
Total (Acct. 401-402):	223,625	0	223,625	
Depreciation Expense (403):				
Derived	58,672	0	58,672	3
Total (Acct. 403):	58,672	0	58,672	
Amortization Expense (404-407):				
Derived	723	0	723	4
Total (Acct. 404-407):	723	0	723	
Taxes (408):				
Derived	63,378	0	63,378	5
Total (Acct. 408):	63,378	0	63,378	
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:	58,917	0	58,917	
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):				
NON-REGULATED SEWER INCOME	239,765		239,765	9
Total (Acct. 417):	239,765	0	239,765	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
WATER UTILITY	11,272		11,272	11
Total (Acct. 419):	11,272	0	11,272	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
WATER CONNECTION FEES	0	37,620	37,620	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):				
CONTRIBUTED PLANT - SEWER		43,100	43,100	14
Total (Acct. 421):	0	80,720	80,720	
TOTAL OTHER INCOME:	251,037	80,720	331,757	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(18,053)	0	(18,053)	15
NONE			0	16
Total (Acct. 425):	(18,053)	0	(18,053)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	37,964	37,964	17
NONE			0	18
Total (Acct. 426):	0	37,964	37,964	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,053)	37,964	19,911	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	90,092	0	90,092	19
Total (Acct. 427):	90,092	0	90,092	
Amortization of Debt Discount and Expense (428):				
NONE			0	20
Total (Acct. 428):	0	0	0	
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	11,429	0	11,429	23
Total (Acct. 431):	11,429	0	11,429	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	101,521	0	101,521	
NET INCOME:	226,486	42,756	269,242	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,004,656	4,043,681	7,048,337	25
Total (Acct. 216):	3,004,656	4,043,681	7,048,337	

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	226,486	42,756	269,242	26
Total (Acct. 433):	226,486	42,756	269,242	
Miscellaneous Credits to Surplus (434):				
2007 WATER CONNECTION FEES		31,194	31,194	27
Total (Acct. 434):	0	31,194	31,194	
Miscellaneous Debits to Surplus--Debit (435):				
2007 WATER CONNECTION FEES	31,194		31,194	28
Total (Acct. 435)--Debit:	31,194	0	31,194	
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):	3,199,948	4,117,631	7,317,579	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.

TRANSFER 2007 WATER CONNECTION FEES TO CONTRIBUTED PER PSC.

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.

TRANSFER 2007 WATER CONNECTION FEES TO CONTRIBUTED PER PSC.

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	405,315	0	0	0	405,315	1
Less: interdepartmental sales	5,641		0	0	5,641	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	399,674	0	0	0	399,674	

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	63,360	0	63,360	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	91,681	0	91,681	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	155,041	0	155,041	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.8	1
Electric		2
Gas		3
Sewer	2.3	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	6,050,246	4,623,351	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,260,302	1,156,403	2
Net Utility Plant	4,789,944	3,466,948	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,454,216	7,377,191	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,907,744	1,727,382	4
Net Nonutility Property	5,546,472	5,649,809	
Investment in Municipality (123)	0	0	5
Other Investments (124)	764,929	1,003,471	6
Sinking Funds (125)	84,507	150,720	7
Depreciation Fund (126)	73,935		8
Other Special Funds (128)	0		9
Total Other Property and Investments	6,469,843	6,804,000	
CURRENT AND ACCRUED ASSETS			
Cash (131)	5,039	46,820	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	134,917	184,670	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	42,900	41,436	15
Other Accounts Receivable (143)	164,592	160,725	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	23,330	22,100	18
Plant Materials and Operating Supplies (154)	7,602	8,871	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	378,380	464,622	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,010	6,733	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	48,485	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	6,010	55,218	
Total Assets and Other Debits	11,644,177	10,790,788	

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)	92,643	92,643	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	7,317,579	7,048,337	35
Total Proprietary Capital	7,410,222	7,140,980	
LONG-TERM DEBT			
Bonds (221)	385,000	420,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	2,592,008	2,843,913	38
Total Long-Term Debt	2,977,008	3,263,913	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	747,038	0	39
Accounts Payable (232)	207,662	78,895	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	25,969	15,936	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	5,481	2,214	46
Total Current and Accrued Liabilities	986,150	97,045	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	270,797	288,850	49
Total Deferred Credits	270,797	288,850	
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	11,644,177	10,790,788	

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	4,623,351	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)	3,416,678	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,453,686	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)	179,882				8
Total Utility Plant	6,050,246	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)	718,998	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	541,304	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	1,260,302	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	4,789,944	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)	653,063				653,063	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,672				58,672	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,263				7,263	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	65,935	0	0	0	65,935	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 (111.1)	718,998	0	0	0	718,998	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)	503,340				503,340	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	37,964				37,964	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	37,964	0	0	0	37,964	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)	541,304	0	0	0	541,304	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	7,331,417	77,025		7,408,442	1
MAINS REMOVED AND REPLACED	41,949			41,949	2
SERVICES REMOVED AND REPLACED	3,089			3,089	3
EQUIPMENT-PORTABLE SCALE	736			736	4
Total Nonutility Property (121)	7,377,191	77,025	0	7,454,216	
Less accum. prov. depr. & amort. (122)	1,727,382	180,362		1,907,744	5
Net Nonutility Property	5,649,809	(103,337)	0	5,546,472	

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	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)	7,602	8,871
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	7,602	8,871

**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)				
DEFERRED BOND COSTS-93 ISSUE REFUNDED IN 1998	0	428	0	1
REFUNDING REV BONDS - 1998	723	428	6,010	2
Total			6,010	
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	92,643	1
Changes during year (explain):		2
Balance end of year	92,643	

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)	
REFUNDING REV BONDS	12/01/1998	05/01/2017	4.56%	385,000	1
Total Bonds (Account 221):				385,000	

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)					
CLEAN WATER FUND	04/22/1998	05/01/2017	2.63%	2,592,008	2
Total for Account 224				2,592,008	
Notes Payable (231)					
UNION STATE BANK - WATER PROJECTS	11/04/2008	04/24/2009	4.65%	747,038	3
Total for Account 231				747,038	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	63,221	2
Charged electric department expense		3
Charged sewer department expense	8,380	4
Other (explain):		
NONE		5
Total Accruals and other credits	71,601	
Taxes paid during year:		
County, state and local taxes	57,619	6
Social Security taxes	13,569	7
PSC Remainder Assessment	413	8
Other (explain):		
NONE		9
Total payments and other debits	71,601	
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
98 REFUND REV BOND	3,295	18,724	19,000	3,019	2
Subtotal	3,295	18,724	19,000	3,019	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CLEANWATER FUND	12,641	71,368	72,488	11,521	4
Subtotal	12,641	71,368	72,488	11,521	
Notes Payable (231)					
UNION STATE BANK	0	11,429		11,429	5
Subtotal	0	11,429	0	11,429	
Total	15,936	101,521	91,488	25,969	

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):		
SEWER CASH & INVESTMENTS	764,929	2
Total (Acct. 124):	764,929	
Sinking Funds (125):		
WATER RESERVE INVESTMENTS	84,507	3
Total (Acct. 125):	84,507	
Depreciation Fund (126):		
WATER DEPRECIATION INVESTMENTS	73,935	4
Total (Acct. 126):	73,935	
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	42,900	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	42,900	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	164,592	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	164,592	
Receivables from Municipality (145):		
CUSTOMER A/R PUT ON TAX ROLL	23,330	15
Total (Acct. 145):	23,330	
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):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	270,797	23
NONE		24
Total (Acct. 253):	270,797	

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.

Acct 143 - Consists of A/R-customers of \$112,939 and Due from municipality for delinquent sewer bills put on tax roll of \$51,653. Acct 145 - Done.

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,726,200	0	0	0	2,726,200	1
Materials and Supplies	8,236	0	0	0	8,236	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	686,030	0	0	0	686,030	4
Customer Advances for Construction					0	5
Regulatory Liability	279,823	0	0	0	279,823	6
NONE					0	7
Average Net Rate Base	1,768,583	0	0	0	1,768,583	
Net Operating Income	58,917	0	0	0	58,917	8
Net Operating Income as a percent of						
Average Net Rate Base	3.33%	N/A	N/A	N/A	3.33%	

**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	288,850	0	0	0	288,850	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	18,053	0	0	0	18,053	3
Other (specify):					0	4
Balance End of Year	270,797	0	0	0	270,797	

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)	399,324	413,565	1
Total Sales of Water	399,324	413,565	
Other Operating Revenues			
Forfeited Discounts (470)	1,471	1,476	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	4,520	35,408	5
Total Other Operating Revenues	5,991	36,884	
Total Operating Revenues	405,315	450,449	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	11,500	10,949	6
Pumping Expenses (620-625)	33,503	37,106	7
Water Treatment Expenses (630-635)	27,385	28,589	8
Transmission and Distribution Expenses (640-655)	71,996	78,823	9
Customer Accounts Expenses (901-906)	3,774	2,665	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	75,467	64,302	12
Total Operation and Maintenance Expenses	223,625	222,434	
Other Operating Expenses			
Depreciation Expense (403)	58,672	50,630	13
Amortization Expense (404-407)	723	1,730	14
Taxes (408)	63,378	59,964	15
Total Other Operating Expenses	122,773	112,324	
Total Operating Expenses	346,398	334,758	
NET OPERATING INCOME	58,917	115,691	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Acct 404 - N/A.

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)	1,378	78,087	160,981	5
Commercial (461.2)	185	39,596	62,180	6
Industrial (461.3)	7	10,143	12,319	7
Public Authority (461.4)	16	32,800	42,557	8
Total Metered Sales to General Customers (461)	1,586	160,626	278,037	
Private Fire Protection Service (462)	4		3,485	9
Public Fire Protection Service (463)	1		111,717	10
Other Water Sales (465)	8	132	444	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	2	3,889	5,641	13
Total Sales of Water	1,601	164,647	399,324	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	111,717	3
NONE		4
Total Public Fire Protection Service (463)	111,717	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,471	6
Other (specify):		
Total Forfeited Discounts (470)	1,471	
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):		
MISC CHARGES FOR SERVICES	482	9
NONE		10
Return on net investment in meters charged to sewer department	4,038	11
Other (specify):		
Total Other Water Revenues (474)	4,520	

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.

Acct 474 - Done.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	8,540	10,411	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	2,960	528	3
Maintenance of Water Source Plant (605)		10	4
Total Source of Supply Expenses	11,500	10,949	
PUMPING EXPENSES			
Operation Labor (620)	11,702	14,389	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	18,228	22,065	7
Operation Supplies and Expenses (623)	3,446	652	8
Maintenance of Pumping Plant (625)	127	0	9
Total Pumping Expenses	33,503	37,106	
WATER TREATMENT EXPENSES			
Operation Labor (630)	12,050	14,389	10
Chemicals (631)	9,653	11,048	11
Operation Supplies and Expenses (632)	5,682	3,034	12
Maintenance of Water Treatment Plant (635)		118	13
Total Water Treatment Expenses	27,385	28,589	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	10,460	13,584	14
Operation Supplies and Expenses (641)	246	1,365	15
Maintenance of Distribution Reservoirs and Standpipes (650)	48,649	53,085	16
Maintenance of Mains (651)	4,226	1,263	17
Maintenance of Services (652)	629	6	18
Maintenance of Meters (653)	3,594	4,623	19
Maintenance of Hydrants (654)	4,192	4,897	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	71,996	78,823	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)		0	22
Accounting and Collecting Labor (902)		42	23
Supplies and Expenses (903)	3,774	2,623	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)			26
Total Customer Accounts Expenses	3,774	2,665	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	18,609	14,814	28
Office Supplies and Expenses (921)	2,010	180	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	8,024	5,008	31
Property Insurance (924)	5,866	5,475	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	34,168	35,579	34
Regulatory Commission Expenses (928)	2,200	0	35
Miscellaneous General Expenses (930)	3,090	1,746	36
Transportation Expenses (933)	1,500	1,500	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	75,467	64,302	
Total Operation and Maintenance Expenses	223,625	222,434	

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		59,177	55,472	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,401	1,392	2
Net property tax equivalent		57,776	54,080	
Social Security		5,189	5,437	3
PSC Remainder Assessment		413	447	4
Other (specify): NONE			0	5
Total tax expense		63,378	59,964	

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			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.165155				3
County tax rate	mills		3.756542				4
Local tax rate	mills		3.552585				5
School tax rate	mills		8.217059				6
Voc. school tax rate	mills		1.882409				7
Other tax rate - Local	mills		0.121648				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.695398				10
Less: state credit	mills		1.565042				11
Net tax rate	mills		16.130356				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.552585				14
Combined School Tax Rate	mills		10.099468				15
Other Tax Rate - Local	mills		0.121648				16
Total Local & School Tax	mills		13.773701				17
Total Tax Rate	mills		17.695398				18
Ratio of Local and School Tax to Total	dec.		0.778378				19
Total tax net of state credit	mills		16.130356				20
Net Local and School Tax Rate	mills		12.555507				21
Utility Plant, Jan. 1	\$	4,623,351	4,623,351				22
Materials & Supplies	\$	8,871	8,871				23
Subtotal	\$	4,632,222	4,632,222				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,632,222	4,632,222				26
Assessment Ratio	dec.		1.017494				27
Assessed Value	\$	4,713,258	4,713,258				28
Net Local & School Rate	mills		12.555507				29
Tax Equiv. Computed for Current Year	\$	59,177	59,177				30
Tax Equivalent per 1994 PSC Report	\$	39,584					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	59,177					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rate - Local is for Lake Neshonic Protective Rehab District.

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)	21,445				21,445	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)	162,600				162,600	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	184,045	0	0	0	184,045	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	205,954	948,672			1,154,626	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	96,489				96,489	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,966				3,966	16
Total Pumping Plant	306,409	948,672	0	0	1,255,081	
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)	480,778	325,950			806,728	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	480,778	325,950	0	0	806,728	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,000				4,000	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	203,023				203,023	24
Transmission and Distribution Mains (343)	234,102	59,427			293,529	25
Services (345)	48,579				48,579	26
Meters (346)	219,314	45,635			264,949	27
Hydrants (348)	280,151				280,151	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	989,169	105,062	0	0	1,094,231	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	23,876				23,876	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	23,515	1,272			24,787	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)	27,930				27,930	41
Total General Plant	75,321	1,272	0	0	76,593	
Total utility plant in service directly assignable	2,035,722	1,380,956	0	0	3,416,678	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,035,722	1,380,956	0	0	3,416,678	

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

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

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

Acct 332 - Horizontal pressure filter included in rehab of well #2. Acct 321 - rehab wellhouse #2.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,999,972	29,910			2,029,882	25
Services (345)	337,259	2,400			339,659	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)	82,355	1,790			84,145	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,419,586	34,100	0	0	2,453,686	
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	2,419,586	34,100	0	0	2,453,686	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,419,586	34,100	0	0	2,453,686	

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			11,730	11,730	1
February			11,762	11,762	2
March			12,090	12,090	3
April			12,647	12,647	4
May			14,972	14,972	5
June			16,955	16,955	6
July			19,663	19,663	7
August			21,139	21,139	8
September			18,242	18,242	9
October			11,359	11,359	10
November			11,126	11,126	11
December			11,181	11,181	12
Total annual pumpage	0	0	172,866	172,866	

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):	172,866	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	172,866	3
Less: Gallons (000's) sold:	164,647	4
Gallons (000's) entering distribution system but not sold:	8,219	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,926	7
Gallons (000's) used for fire protection:	24	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	450	10
Subtotal Estimated Usage:	3,400	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	420	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:	4,399	17
Subtotal of Estimated Losses:	4,819	18
Percentage of water entering distribution system sold:	95%	19
Percentage of unaccounted for water:	3%	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.)	831	22
Date of maximum: 08/03/2008		23
Cause of maximum: Hot Weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	248	25
Date of minimum: 10/18/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	296,794	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:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
EAST AVENUE	4	390	16	864,000	Yes	1
SALEM HEIGHTS ADDN-LOT 18	3	450	16	763,200	Yes	2
SOUTH MILL ST	2	525	10	712,800	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	WELL 2	WELL 3	WELL 4	1
Location	SOUTH MILL STREET	SALEM HEIGHTS ADDN	EAST AVENUE	2
Purpose	P	P	P	3
Destination	T	R	T	4
Pump Manufacturer	LAYNE	FAIRBANKS/MORSE	FAIRBANKS	5
Year Installed	1934	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	495	600	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	2008	2008	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	75	12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons (actual)	750,000		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)	WELLHOUSE		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.)	0.4199		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)			
A	S	1.000	0				0	1
A	S	1.250	0				0	2
M	S	1.250	788				788	3
P	T	1.250	170				170	4
A	T	2.000	0				0	5
M	T	2.000	1,385				1,385	6
P	T	2.000	0				0	7
M	T	4.000	11,350				11,350	8
P	T	4.000	0				0	9
M	D	6.000	69,588				69,588	10
P	D	6.000	90				90	11
M	D	8.000	33,878	1,598			35,476	12
M	D	10.000	7,853				7,853	13
M	D	12.000	10,914				10,914	14
M	D	14.000	5,802				5,802	15
Total Within Municipality			141,818	1,598	0	0	143,416	
Total Utility			141,818	1,598	0	0	143,416	

WATER MAINS

Water Mains (Page W-19)

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

Paid by property owner 471'. Paid by utility as part of wellhouse rehab-1127'.

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	858				858		1
M	1.000	718				718	176	2
M	1.250	9				9		3
M	1.500	18				18	3	4
P	1.500	2				2		5
M	2.000	14				14		6
M	4.000	6	1			7		7
P	4.000	1				1		8
M	6.000	14				14	2	9
M	8.000	1				1		10
Total Utility		1,641	1	0	0	1,642	181	

WATER SERVICES

Water Services (Page W-20)

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

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	1,640				1,640	258	1
0.750	18	4			22	10	2
1.000	54				54	26	3
1.500	21				21	4	4
2.000	14				14	1	5
3.000	7				7	7	6
4.000	3				3	3	7
6.000	2				2	1	8
8.000	1				1	0	9
Total:	1,760	4	0	0	1,764	310	

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	1,369	105	2	5	0	159	1,640	1
0.750	6	8	0	0	0	8	22	2
1.000	0	48	1	1	1	3	54	3
1.500	0	13	3	3	1	1	21	4
2.000	0	6	0	5	1	2	14	5
3.000	0	4	0	2	1	0	7	6
4.000	0	2	1	0	0	0	3	7
6.000	0	0	0	0	2	0	2	8
8.000	0	0	0	0	1	0	1	9
Total:	1,375	186	7	16	7	173	1,764	

METERS

Meters (Page W-21)

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	237	1			238	2
Total Fire Hydrants	237	1	0	0	238	
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:	238
Number of distribution system valves end of year:	372
Number of distribution valves operated during year:	194