



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF HORICON - WATER UTILITY

Principal Office: 404 EAST LAKE STREET
HORICON, WI 53032

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

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Horicon Water Department
Horicon, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Horicon Water Department, an enterprise fund of the City of Horicon as of December 31, 2008 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW KRAUSE & COMPANY LLP

Madison, Wisconsin
March 27, 2009

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION Hydrants and Distribution System Valves	W-22

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HORICON - WATER UTILITY

Utility Address: 404 EAST LAKE STREET
HORICON, WI 53032

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. DAVID N MAGNUSSEN

Title: SUPERVISOR UTILITIES/PUBLIC WORKS

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

Email Address: hwwtp@powerweb.net

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

Name: CHAD HIBRAY

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLC

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: chibray@virchowkrause.com

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

Name: JOHN FOSTER

Title: CHAIRMAN, PUBLIC WORKS COMMITTEE

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

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:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLC

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address:

IDENTIFICATION AND OWNERSHIP

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

Period covered by most recent audit: 1/1/08-12/31/08

Names and titles of utility management including manager or superintendent:

Name: DAVID MAGNUSSEN

Title: UTILITY SUPERVISOR

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3544

Fax Number: (920) 485 - 3503

Email Address: hwwtp@powerweb.net

Name of utility commission/committee: Public Works and Development Committee

Names of members of utility commission/committee:

JACK FLOURO
JOHN FORSTER, CHAIRMAN
DOUG PSENICKA

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:

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:

Midwest Contract Operations, Inc. no longer provides water operating services to the department.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	625,232	634,991	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	303,160	279,174	2
Depreciation Expense (403)	129,010	113,324	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	82,366	83,824	5
Total Operating Expenses	514,536	476,322	
Net Operating Income	110,696	158,669	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	110,696	158,669	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	1,600	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	13,427	21,847	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	15,027	21,847	
Total Income	125,723	180,516	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,093)	(5,093)	12
Other Income Deductions (426)	7,204	7,204	13
Total Miscellaneous Income Deductions	2,111	2,111	
Income Before Interest Charges	123,612	178,405	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	49,096	51,571	14
Amortization of Debt Discount and Expense (428)	3,324	3,324	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	8,552	10,270	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	60,972	65,165	
Net Income	62,640	113,240	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,272,274	2,159,034	20
Balance Transferred from Income (433)	62,640	113,240	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,334,914	2,272,274	

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	625,232	0	625,232	1
Total (Acct. 400):	625,232	0	625,232	
Operation and Maintenance Expense (401-402):				
Derived	303,160	0	303,160	2
Total (Acct. 401-402):	303,160	0	303,160	
Depreciation Expense (403):				
Derived	129,010	0	129,010	3
Total (Acct. 403):	129,010	0	129,010	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	82,366	0	82,366	5
Total (Acct. 408):	82,366	0	82,366	
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:	110,696	0	110,696	
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):				
OTHER MISCELLANEOUS REVENUE	1,600		1,600	9
Total (Acct. 417):	1,600	0	1,600	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	13,427		13,427	11
Total (Acct. 419):	13,427	0	13,427	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	15,027	0	15,027	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,093)	0	(5,093)	14
NONE			0	15
Total (Acct. 425):	(5,093)	0	(5,093)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	7,204	7,204	16
NONE			0	17
Total (Acct. 426):	0	7,204	7,204	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,093)	7,204	2,111	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	49,096	0	49,096	18
Total (Acct. 427):	49,096	0	49,096	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COSTS	3,324		3,324	19
Total (Acct. 428):	3,324	0	3,324	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	8,552	0	8,552	21
Total (Acct. 430):	8,552	0	8,552	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	60,972	0	60,972	
NET INCOME:	69,844	(7,204)	62,640	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,959,571	312,703	2,272,274	24
Total (Acct. 216):	1,959,571	312,703	2,272,274	
Balance Transferred from Income (433):				
Derived	69,844	(7,204)	62,640	25
Total (Acct. 433):	69,844	(7,204)	62,640	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,029,415	305,499	2,334,914	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	625,232	0	0	0	625,232	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	625,232	0	0	0	625,232	

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	97,931	0	97,931	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	97,931	0	97,931	

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	2.5	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)	4,607,123	4,548,432	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,323,409	1,192,650	2
Net Utility Plant	3,283,714	3,355,782	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	500	500	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	500	500	
Investment in Municipality (123)	0	0	5
Other Investments (124)	4,936	4,936	6
Sinking Funds (125)	0	291,577	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	340,769		9
Total Other Property and Investments	346,205	297,013	
CURRENT AND ACCRUED ASSETS			
Cash (131)	11,655	5,936	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	267,211	216,853	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	128,632	139,421	15
Other Accounts Receivable (143)	103,971	91,159	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,457	7,171	18
Plant Materials and Operating Supplies (154)	15,370	16,411	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	528,296	476,951	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	17,469	20,793	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	45,330	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	54,844		32
Total Deferred Debits	72,313	66,123	
Total Assets and Other Debits	4,230,528	4,195,869	

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)	532,624	532,624	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,334,914	2,272,274	35
Total Proprietary Capital	2,867,538	2,804,898	
LONG-TERM DEBT			
Bonds (221)	940,000	995,000	36
Advances from Municipality (223)	148,745	184,193	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,088,745	1,179,193	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	12,164	23,655	40
Payables to Municipality (233)	154,906	75,595	41
Customer Deposits (235)	12,325	11,966	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	11,810	12,429	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	191,205	123,645	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	83,040	88,133	49
Total Deferred Credits	83,040	88,133	
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	4,230,528	4,195,869	

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	4,548,432	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)	4,151,819	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	455,304	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	4,607,123	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)	1,179,178	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	144,231	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	1,323,409	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	3,283,714	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)	1,055,623				1,055,623	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	129,010				129,010	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,055				7,055	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	136,065	0	0	0	136,065	16
Debits during year						17
Book cost of plant retired	12,510				12,510	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	12,510	0	0	0	12,510	25
Balance end of year (111.1)	1,179,178	0	0	0	1,179,178	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)	137,027				137,027	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	7,204				7,204	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	7,204	0	0	0	7,204	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)	144,231	0	0	0	144,231	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
Land owned by utility	500			500	2
Total Nonutility Property (121)	500	0	0	500	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	500	0	0	500	

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)	15,370	16,411
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	15,370	16,411

**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)				
2002 WATER REVENUE BONDS	3,324	428	17,469	1
Total			17,469	
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	532,624	1
Changes during year (explain):		
Balance end of year	<u>532,624</u>	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)	
2002 WATER REVENUE BONDS	02/01/2002	10/01/2021	4.83%	940,000	1
Total Bonds (Account 221):				940,000	

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)					
2002 ADVANCE	07/01/2002	12/01/2012	5.00%	148,745	1
Total for Account 223				148,745	
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	76,438	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	76,438	
Taxes paid during year:		
County, state and local taxes	68,462	6
Social Security taxes	7,458	7
PSC Remainder Assessment	518	8
Other (explain):		
NONE		9
Total payments and other debits	76,438	
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
2002 WATER REVENUE BONDS	12,429	49,096	49,715	11,810	2
Subtotal	12,429	49,096	49,715	11,810	
Advances from Municipality (223)					
2002 ADVANCE	0	8,552	8,552	0	3
Subtotal	0	8,552	8,552	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	12,429	57,648	58,267	11,810	

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	4,936	2
Total (Acct. 124):	4,936	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
REDEMPTION ACCOUNT	68,483	5
WATER TOWER LEASE DEPOSIT	12,325	6
RESERVE ACCOUNT	121,104	7
DEPRECIATION ACCOUNT	138,857	8
Total (Acct. 128):	340,769	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	128,632	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	128,632	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	103,633	* 15
Merchandising, jobbing and contract work		16
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	338	17
Total (Acct. 143):	103,971	
Receivables from Municipality (145):		
VARIOUS OPERATING ITEMS FROM MUNICIPALITY	1,457	18
Total (Acct. 145):	1,457	

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		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PRELIMINARY ENGINEERING	54,844	* 24
Total (Acct. 186):	54,844	
Payables to Municipality (233):		
VARIOUS OPERATING ITEMS TO WASTEWATER	31,467	* 25
PAYABLE TO MUNICIPALITY	123,439	* 26
Total (Acct. 233):	154,906	
Other Deferred Credits (253):		
Regulatory Liability	76,391	27
COMPENSATED ABSENCES	6,649	28
Total (Acct. 253):	83,040	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

n/a

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.

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)	4,122,473	0	0	0	4,122,473	1
Materials and Supplies	15,890	0	0	0	15,890	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,117,400	0	0	0	1,117,400	4
Customer Advances for Construction					0	5
Regulatory Liability	78,937	0	0	0	78,937	6
NONE					0	7
Average Net Rate Base	2,942,026	0	0	0	2,942,026	
Net Operating Income	110,696	0	0	0	110,696	8
Net Operating Income as a percent of						
Average Net Rate Base	3.76%	N/A	N/A	N/A	3.76%	

**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	81,484	0	0	0	81,484	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,093	0	0	0	5,093	3
Other (specify):					0	4
Balance End of Year	76,391	0	0	0	76,391	

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)	562,000	573,465	1
Total Sales of Water	562,000	573,465	
Other Operating Revenues			
Forfeited Discounts (470)	2,153	1,974	2
Rents from Water Property (472)	53,329	51,472	3
Interdepartmental Rents (473)	0	1,346	4
Other Water Revenues (474)	7,750	6,734	5
Total Other Operating Revenues	63,232	61,526	
Total Operating Revenues	625,232	634,991	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	18	31	6
Pumping Expenses (620-625)	40,712	39,717	7
Water Treatment Expenses (630-635)	22,973	18,705	8
Transmission and Distribution Expenses (640-655)	88,202	73,802	9
Customer Accounts Expenses (901-906)	25,617	26,199	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	125,638	120,720	12
Total Operation and Maintenance Expenses	303,160	279,174	
Other Operating Expenses			
Depreciation Expense (403)	129,010	113,324	13
Amortization Expense (404-407)		0	14
Taxes (408)	82,366	83,824	15
Total Other Operating Expenses	211,376	197,148	
Total Operating Expenses	514,536	476,322	
NET OPERATING INCOME	110,696	158,669	

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)	1,283	59,417	217,517	5
Commercial (461.2)	143	15,280	45,544	6
Industrial (461.3)	25	64,304	95,597	7
Public Authority (461.4)	19	7,074	15,283	8
Total Metered Sales to General Customers (461)	1,470	146,075	373,941	
Private Fire Protection Service (462)	11		11,307	9
Public Fire Protection Service (463)	2		176,752	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,483	146,075	562,000	

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)	176,752	3
NONE		4
Total Public Fire Protection Service (463)	176,752	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,153	6
Other (specify):		
Total Forfeited Discounts (470)	2,153	
Rents from Water Property (472):		
WATER TOWER LEASE	53,329	7
Total Rents from Water Property (472)	53,329	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISC SERVICE REVENUES	960	9
Return on net investment in meters charged to sewer department	6,790	10
Other (specify):		
Total Other Water Revenues (474)	7,750	

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.

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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	18	31	4
Total Source of Supply Expenses	18	31	
PUMPING EXPENSES			
Operation Labor (620)	7,727	8,288	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	27,457	26,152	* 7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	5,528	5,277	9
Total Pumping Expenses	40,712	39,717	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,376	3,512	10
Chemicals (631)	12,373	12,604	11
Operation Supplies and Expenses (632)	4,186	2,127	12
Maintenance of Water Treatment Plant (635)	3,038	462	13
Total Water Treatment Expenses	22,973	18,705	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	20,249	20,022	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	532	470	16
Maintenance of Mains (651)	41,723	33,883	17
Maintenance of Services (652)	13,289	5,863	* 18
Maintenance of Meters (653)	4,739	4,860	19
Maintenance of Hydrants (654)	7,589	8,244	20
Maintenance of Other Plant (655)	81	460	21
Total Transmission and Distribution Expenses	88,202	73,802	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,384	2,471	22
Accounting and Collecting Labor (902)	22,305	22,816	23
Supplies and Expenses (903)	928	912	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	25,617	26,199	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,832	25,644	* 28
Office Supplies and Expenses (921)	2,559	2,504	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	25,622	13,375	* 31
Property Insurance (924)	4,805	4,568	32
Injuries and Damages (925)	3,603	4,522	33
Employee Pensions and Benefits (926)	56,785	61,239	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	7,606	4,612	36
Transportation Expenses (933)	6,371	3,695	37
Maintenance of General Plant (935)	455	561	38
Total Administrative and General Expenses	125,638	120,720	
Total Operation and Maintenance Expenses	303,160	279,174	

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.

Account 622 - Pumping is consistent with prior years.

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.

Account 923 - Increase is due to more water leaks and main repairs.

Account 920 - Account decreased due to Public Works director leaving and a delay before a replacement was in place.

Account 652 - There was an increase in water 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		76,438	76,831	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,048	1,881	2
Net property tax equivalent		74,390	74,950	
Social Security		7,458	8,177	3
PSC Remainder Assessment		518	697	4
Other (specify): NONE			0	5
Total tax expense		82,366	83,824	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217624				3
County tax rate	mills		6.352055				4
Local tax rate	mills		9.637065				5
School tax rate	mills		11.576023				6
Voc. school tax rate	mills		1.721910				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.504677				10
Less: state credit	mills		1.880980				11
Net tax rate	mills		27.623697				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.637065				14
Combined School Tax Rate	mills		13.297933				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.934998				17
Total Tax Rate	mills		29.504677				18
Ratio of Local and School Tax to Total	dec.		0.777334				19
Total tax net of state credit	mills		27.623697				20
Net Local and School Tax Rate	mills		21.472848				21
Utility Plant, Jan. 1	\$	4,548,432	4,548,432				22
Materials & Supplies	\$	16,411	16,411				23
Subtotal	\$	4,564,843	4,564,843				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,564,843	4,564,843				26
Assessment Ratio	dec.		0.779815				27
Assessed Value	\$	3,559,733	3,559,733				28
Net Local & School Rate	mills		21.472848				29
Tax Equiv. Computed for Current Year	\$	76,438	76,438				30
Tax Equivalent per 1994 PSC Report	\$	44,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	76,438					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	2,600				2,600	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	2,800				2,800	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	98,146	27,519			125,665	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	103,546	27,519	0	0	131,065	
PUMPING PLANT						
Land and Land Rights (320)	1,800				1,800	11
Structures and Improvements (321)	281,963				281,963	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	251,654				251,654	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	28,789				28,789	16
Total Pumping Plant	564,206	0	0	0	564,206	
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)	24,061				24,061	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	24,061	0	0	0	24,061	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,950				1,950	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	743,412				743,412	24
Transmission and Distribution Mains (343)	1,696,823				1,696,823	25
Services (345)	272,082				272,082	26
Meters (346)	244,621	35,602	11,760		268,463	27
Hydrants (348)	210,486	8,080	750		217,816	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)	1,049				1,049	29
Total Transmission and Distribution Plant	3,170,423	43,682	12,510	0	3,201,595	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	2,480				2,480	32
Computer Equipment (391.1)	18,808				18,808	33
Transportation Equipment (392)	37,632				37,632	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	16,739				16,739	36
Laboratory Equipment (395)	2,263				2,263	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	8,280				8,280	39
SCADA Equipment (397.1)	128,041				128,041	40
Miscellaneous Equipment (398)	16,649				16,649	41
Total General Plant	230,892	0	0	0	230,892	
Total utility plant in service directly assignable	4,093,128	71,201	12,510	0	4,151,819	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,093,128	71,201	12,510	0	4,151,819	

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)	354,769				354,769	25
Services (345)	54,352				54,352	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)	46,183				46,183	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	455,304	0	0	0	455,304	
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	455,304	0	0	0	455,304	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	455,304	0	0	0	455,304	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,355	14,355	1
February			13,572	13,572	2
March			14,859	14,859	3
April			14,626	14,626	4
May			15,458	15,458	5
June			15,441	15,441	6
July			13,612	13,612	7
August			14,573	14,573	8
September			12,733	12,733	9
October			13,922	13,922	10
November			12,095	12,095	11
December			12,196	12,196	12
Total annual pumpage	0	0	167,442	167,442	

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):	167,442	1
Less: Gallons (000's) used in the treatment process:	1	2
Subtotal: Gallons (000's) entering distribution system:	167,441	3
Less: Gallons (000's) sold:	146,075	4
Gallons (000's) entering distribution system but not sold:	21,366	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,500	7
Gallons (000's) used for fire protection:	5	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	1,505	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	400	13
Gallons (000's) lost due to service leaks or breaks:	100	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:	19,361	17
Subtotal of Estimated Losses:	19,861	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	12%	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.)	739	22
Date of maximum: 04/15/2008		23
Cause of maximum: System Flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	165	25
Date of minimum: 12/26/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	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:	10	32
Number of service breaks repaired this year:	3	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,700	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)	
BARSTOW STREET	#3	725	12	720,000	Yes	1
CLINTON STREET	#4	786	21	1,440,000	Yes	2
MILL STREET	#1	582	8	360,000	Yes	3
MILL STREET	#2	582	8	360,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BARSTOW STREET #3	CLINTON STREET #4	MILL STREET #1	1
Location	BARSTOW STREET	CLINTON STREET	MILL STREET	2
Purpose	P	P	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE NW	AMERICAN TURBINE	LAYNE	5
Year Installed	1946	2004	1941	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	1,400	300	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	9 10
Year Installed	1946	2004	1941	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	200	10	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MILL STREET #2			15
Location	MILL STREET			16
Purpose	P			17
Destination	R			18
Pump Manufacturer	LAYNE NW			19
Year Installed	1941			20
Type	CENTRIFUGAL			21
Actual Capacity (gpm)	300			22
Pump Motor or Standby Engine Mfr	G.E.			23 24
Year Installed	2004			25
Type	ELECTRIC			26
Horsepower	10			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLINTON STREET	MILL STREET	TOWER HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1975	1912	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	0	186	6
Total capacity in gallons (actual)	200,000	103,700	400,000	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.)	1.0000			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	Y			15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	176				176	1
M	D	4.000	12,401				12,401	2
M	D	6.000	53,540				53,540	3
P	D	8.000	39,067				39,067	4
P	D	10.000	14,287				14,287	5
M	D	12.000	11,072				11,072	6
Total Within Municipality			130,543	0	0	0	130,543	
Total Utility			130,543	0	0	0	130,543	

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	1,079				1,079	19	1
M	1.000	333				333	41	2
M	1.250	10				10	1	3
M	1.500	23				23	2	4
M	2.000	34				34	5	5
M	4.000	10				10	1	6
M	6.000	8				8	1	7
M	8.000	13			1	14	7	8 *
Total Utility		1,510	0	0	1	1,511	77	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

A more accurate account of Water Services was performed and an adjustment was needed after this count.

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	1,538	224	162	(111)	1,489	162	*	1
0.750	0				0	0		2
1.000	50			(13)	37	0	*	3
1.250	0				0	0		4
1.500	31	13	6	(11)	27	6	*	5
2.000	21	2			23	0		6
3.000	4	1	1		4	1		7
4.000	5			(2)	3	0		8
6.000	2			(1)	1	1		9
8.000	2				2	1		10
10.000	1				1	1		11
Total:	1,654	240	169	(138)	1,587	172		

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.625	1,279	87	8	7	0	108	1,489	*	1
0.750	0	0	0	0	0	0	0		2
1.000	4	23	6	3	0	1	37	*	3
1.250	0	0	0	0	0	0	0		4
1.500	0	20	2	2	0	3	27	*	5
2.000	0	13	4	4	0	2	23		6
3.000	0	0	2	2	0	0	4		7
4.000	0	0	2	1	0	0	3		8
6.000	0	0	1	0	0	0	1		9
8.000	0	0	0	0	2	0	2		10
10.000	0	0	0	0	1	0	1		11
Total:	1,283	143	25	19	3	114	1,587		

METERS

Meters (Page W-21)

Explain all reported adjustments.

A more accurate count of meters was taken in the current year and adjustment had to be made to reflect this count.

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	258	1	1		258	2
Total Fire Hydrants	258	1	1	0	258	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	258
Number of distribution system valves end of year:	222
Number of distribution valves operated during year:	100