



3015 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF COLBY MUNICIPAL WATER UTILITY

Principal Office: CITY HALL
COLBY, WI 54421

For the Year Ended: DECEMBER 31, 2009

**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

(Vig & Associates, LLC Letterhead)

To the Members of the Common Council
The City of Colby
Colby, Wisconsin 54421

We have compiled the balance sheets of the Colby Municipal Water Utility, an enterprise fund of the City of Colby, Wisconsin, as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
February 27, 2010

SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WEGSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF COLBY MUNICIPAL WATER UTILITY

Utility Address: CITY HALL
COLBY, WI 54421

When was utility organized? 1/1/1920

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CONNIE GURTNER

Title: CITY CLERK

Office Address:

CITY HALL
COLBY, WI 54421

Telephone: (715) 223 - 4435

Fax Number: (715) 223 - 8835

Email Address: colbych@pcpros.net

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@vigassociates.com

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

Name: DAVID HOLTZHAUSEN

Title: CHAIR

Office Address:

CITY HALL
COLBY, WI 54421

Telephone: (715) 223 - 4435

Fax Number: (715) 223 - 8835

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: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@vigassociates.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: ALLEN RAATZ

Title: OPERATOR

Office Address:

CITY HALL
COLBY, WI 54421

Telephone: (715) 223 - 4435

Fax Number: (715) 223 - 8835

Email Address:

Name: HARLAND HIGLEY, JR

Title: DPW

Office Address:

CITY HALL
COLBY, WI 54421

Telephone: (715) 223 - 4435

Fax Number: (715) 223 - 8835

Email Address:

Name of utility commission/committee: WATER & SEWER COMMITTEE

Names of members of utility commission/committee:

- DAN HEDERER
- DAVID HOLTZHAUSEN
- MARK KAISER
- TODD SCHMIDT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE IN APRIL 2010.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	285,643	243,121	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	148,502	147,422	2
Depreciation Expense (403)	52,169	52,509	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	60,443	58,951	5
Total Operating Expenses	261,114	258,882	
Net Operating Income	24,529	(15,761)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	24,529	(15,761)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,243	19,951	10
Miscellaneous Nonoperating Income (421)	279,693	1,738	11
Total Other Income	295,936	21,689	
Total Income	320,465	5,928	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,288)	(9,288)	12
Other Income Deductions (426)	15,493	13,092	13
Total Miscellaneous Income Deductions	6,205	3,804	
Income Before Interest Charges	314,260	2,124	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,569	17,524	14
Amortization of Debt Discount and Expense (428)	701	126	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	18,270	17,650	
Net Income	295,990	(15,526)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,404,699	1,420,225	20
Balance Transferred from Income (433)	295,990	(15,526)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,700,689	1,404,699	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	285,643	0	285,643	1
Total (Acct. 400):	285,643	0	285,643	
Operation and Maintenance Expense (401-402):				
Derived	148,502	0	148,502	2
Total (Acct. 401-402):	148,502	0	148,502	
Depreciation Expense (403):				
Derived	52,169	0	52,169	3
Total (Acct. 403):	52,169	0	52,169	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	60,443	0	60,443	5
Total (Acct. 408):	60,443	0	60,443	
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:	24,529	0	24,529	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	16,243		16,243	11
Total (Acct. 419):	16,243	0	16,243	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		279,633	279,633	12
MISCELLANEOUS NONOPERATING INCOME	60		60	13
Total (Acct. 421):	60	279,633	279,693	
TOTAL OTHER INCOME:	16,303	279,633	295,936	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(9,288)	0	(9,288)	14
NONE			0	15
Total (Acct. 425):	(9,288)	0	(9,288)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	15,493	15,493	16
NONE			0	17
Total (Acct. 426):	0	15,493	15,493	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,288)	15,493	6,205	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	17,569	0	17,569	18
Total (Acct. 427):	17,569	0	17,569	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	701		701	19
Total (Acct. 428):	701	0	701	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	18,270	0	18,270	
NET INCOME:	31,850	264,140	295,990	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	841,772	562,927	1,404,699	24
Total (Acct. 216):	841,772	562,927	1,404,699	
Balance Transferred from Income (433):				
Derived	31,850	264,140	295,990	25
Total (Acct. 433):	31,850	264,140	295,990	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
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):	873,622	827,067	1,700,689	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	285,643	0	0	0	285,643	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	285,643	0	0	0	285,643	

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	1.5	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)	3,551,021	3,233,765	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	885,752	881,030	2
Net Utility Plant	2,665,269	2,352,735	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	7,562	11,521	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	7,562	11,521	
CURRENT AND ACCRUED ASSETS			
Cash (131)	607,642	125,402	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	197,934	191,788	13
Notes Receivable (141)	198,050	361,328	14
Customer Accounts Receivable (142)	25,744	14,942	15
Other Accounts Receivable (143)	9,994	350	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	72,229	22,398	18
Plant Materials and Operating Supplies (154)	11,492	10,277	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	1,123,085	726,485	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,336	4,287	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	9,336	4,287	
Total Assets and Other Debits	3,805,252	3,095,028	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,130,546	1,078,791	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,700,689	1,404,699	35
Total Proprietary Capital	2,831,235	2,483,490	
LONG-TERM DEBT			
Bonds (221)	405,070	410,730	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	132,837	0	38
Total Long-Term Debt	537,907	410,730	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,085	0	40
Payables to Municipality (233)	240,259	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	55,920	55,200	43
Interest Accrued (237)	4,581	4,382	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	2,335	1,913	46
Total Current and Accrued Liabilities	304,180	61,495	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	131,930	139,313	49
Total Deferred Credits	131,930	139,313	
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	3,805,252	3,095,028	

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	3,233,765	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)	2,304,668	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,119,328	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)	127,025				7
Total Utility Plant	3,551,021	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)	615,722	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	270,030	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	885,752	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,665,269	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)	626,493				626,493	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	52,169				52,169	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,340				2,340	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	54,509	0	0	0	54,509	16
Debits during year						17
Book cost of plant retired	65,280				65,280	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	65,280	0	0	0	65,280	25
Balance end of year (111.1)	615,722	0	0	0	615,722	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)	254,537				254,537	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	15,493				15,493	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	15,493	0	0	0	15,493	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)	270,030	0	0	0	270,030	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	11,492	10,277	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	11,492	10,277	

**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)				
2003 MORTGAGE REVENUE BOND	126	428	4,161	1
2009 SAFE DRINKING WATER LOAN	575	428	5,175	2
Total			9,336	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,078,791	1
Changes during year (explain):		
MUNICIPALITY CONTRIBUTIONS TOWARD WATER PLANT PROJECTS	51,755	2
Balance end of year	<u>1,130,546</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2003 MORTGAGE REVENUE BONDS	09/30/2003	09/01/2043	4.25%	405,070	1
Total Bonds (Account 221):				405,070	

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)					
SAFE DRINKING WATER LOAN	11/25/2009	05/01/2020	1.60%	132,837	2
Total for Account 224				132,837	
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	55,200	1
Accruals:		
Charged water department expense	61,161	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	61,161	
Taxes paid during year:		
County, state and local taxes	55,200	6
Social Security taxes	5,034	7
PSC Remainder Assessment	207	8
Other (explain):		
NONE		9
Total payments and other debits	60,441	
Balance end of year	55,920	

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)					
2003 MORTGAGE REVENUE BOND	4,382	17,312	17,370	4,324	1
Subtotal	4,382	17,312	17,370	4,324	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
2009 SAFE DRINKING WATER LOAN	0	257		257	3
Subtotal	0	257	0	257	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,382	17,569	17,370	4,581	

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):		
LONG-TERM SPECIAL ASSESSMENTS FROM CUSTOMERS MAIN EXTENSIONS	7,562	2
Total (Acct. 124):	7,562	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
LONG-TERM ADVANCE WITH DEFERRED PAYMENTS GRANTED FOR WATER MAIN ASSESSMENTS	198,050	7
Total (Acct. 141):	198,050	
Customer Accounts Receivable (142):		
Water	25,744	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	25,744	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
RECEIVABLE FOR PORTION OF SDWLP REQUEST WITHHELD	9,994	14
Total (Acct. 143):	9,994	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	11,663	15
SHARE OF SDWLP EXPENDITURES	8,894	16
METER ALLOCATION FROM SEWER	7,149	17
CURRENT PORTION OF LONG-TERM ADVANCE	11,939	18
WATER'S PORTION OF CDBG GRANT	32,584	19
Total (Acct. 145):	72,229	

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		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO GENERAL FOR GRANT AMOUNT	236,730	26
DUE TO SEWER FOR DEFERRED ASSESSMENT PAID	3,529	27
Total (Acct. 233):	240,259	
Other Deferred Credits (253):		
Regulatory Liability	130,025	28
SPECIAL ASSESSMENTS DEFERRED	1,905	29
Total (Acct. 253):	131,930	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,334,703	0	0	0	2,334,703	1
Materials and Supplies	10,884	0	0	0	10,884	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	621,107	0	0	0	621,107	4
Customer Advances for Construction					0	5
Regulatory Liability	134,669	0	0	0	134,669	6
NONE					0	7
Average Net Rate Base	1,589,811	0	0	0	1,589,811	
Net Operating Income	24,529	0	0	0	24,529	8
Net Operating Income as a percent of						
Average Net Rate Base	1.54%	N/A	N/A	N/A	1.54%	

**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	139,313	0	0	0	139,313	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,288	0	0	0	9,288	3
Other (specify):						
NONE					0	4
Balance End of Year	130,025	0	0	0	130,025	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.NONE.

2. Leaseholder changes.NONE.

3. Extensions of service.NONE.

4. Estimated changes in revenues due to rate changes.

THE CITY OF COLBY WATER UTILITY FILED AN APPLICATION TO INCREASE RATES ON DECEMBER 19, 2008. THE WPSC APPROVED NEW RATES ON SEPTEMBER 11, 2009 IN REFERENCE TO PSC DOCKET 1250-WR-101. A RETURN ON RATE BASE OF 6.50% WAS APPROVED. NEW RATES WERE EFFECTIVE FOR THE LAST THREE MONTHS OF 2009. REVENUES INCREASED ACCORDINGLY.

5. Obligations incurred or assumed, excluding commercial paper.

ON NOVEMBER 25, 2009 THE CITY APPROVED BORROWING THROUGH THE SAFE DRINKING WATER LOAN PROGRAM UP TO \$237,055. AS OF DECEMBER 31, 2009 THE CITY HAD DRAWN \$132,837. THE LOAN IS PAYABLE SEMI-ANNUALLY THROUGH MAY 1, 2020 AT INTEREST OF 1.601%.

6. Formal proceedings with the Public Service Commission.

THE CITY OF COLBY WATER UTILITY FILED AN APPLICATION TO INCREASE RATES ON DECEMBER 19, 2008. THE WPSC APPROVED NEW RATES ON SEPTEMBER 11, 2009 IN REFERENCE TO PSC DOCKET 1250-WR-101. A RETURN ON RATE BASE OF 6.50% WAS APPROVED.

7. Any additional matters.

THE CITY RECEIVED A SDWLP GRANT IN THE AMOUNT OF \$237,055 FOR WATER IMPROVEMENT PROJECTS INCLUDING STH 13 RECONSTRUCTION AND CONSTRUCTING NEW WELL #13. A CDBG GRANT WAS ALSO RECEIVED FOR THESE PROJECTS IN THE AMOUNT OF \$500,000. \$300,000 OF THE CDBG PROCEEDS ARE TO BE USED FOR THE WATER PROJECTS. AS OF 12/31/09 THE WATER UTILITY HAD EXPENDED \$32,584 OF THE \$300,000.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	276,560	236,871	1
Total Sales of Water	276,560	236,871	
Other Operating Revenues			
Forfeited Discounts (470)	819	773	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	8,264	5,477	5
Total Other Operating Revenues	9,083	6,250	
Total Operating Revenues	285,643	243,121	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	91,410	96,216	6
General Operating Expenses (680-691)	57,092	51,206	7
Total Operation and Maintenance Expenses	148,502	147,422	
Other Operating Expenses			
Depreciation Expense (403)	52,169	52,509	8
Amortization Expense (404-407)		0	9
Taxes (408)	60,443	58,951	10
Total Other Operating Expenses	112,612	111,460	
Total Operating Expenses	261,114	258,882	
NET OPERATING INCOME	24,529	(15,761)	

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)	588	20,022	116,498	5
Commercial (461.2)	90	12,359	50,234	6
Industrial (461.3)	6	2,170	7,291	7
Public Authority (461.4)	11	2,397	11,285	8
Total Metered Sales to General Customers (461)	695	36,948	185,308	
Private Fire Protection Service (462)	15		7,589	9
Public Fire Protection Service (463)	1		83,663	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	711	36,948	276,560	

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)	83,663	3
NONE		4
Total Public Fire Protection Service (463)	83,663	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	819	6
Other (specify):		
Total Forfeited Discounts (470)	819	
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):		
WATER LATERAL PAYMENTS	3,881	9
OTHER WATER REVENUES	286	10
Return on net investment in meters charged to sewer department	4,097	11
Other (specify):		
Total Other Water Revenues (474)	8,264	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, 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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	58,156	52,416	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	13,005	12,107	3
Chemicals (630)	7,873	6,769	4
Supplies and Expenses (640)	7,396	7,279	5
Repairs of Water Plant (650)	4,980	17,645	6 *
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	91,410	96,216	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,070	7,381	8
Office Supplies and Expenses (681)	3,759	3,143	9
Outside Services Employed (682)	4,111	3,808	10
Insurance Expense (684)	8,822	8,427	11
Employees Pensions and Benefits (686)	29,085	26,597	12
Regulatory Commission Expenses (688)	3,245	1,850	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	57,092	51,206	
Total Operation and Maintenance Expenses	148,502	147,422	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

REPAIRS OF WATER PLANT (650): DECREASE IN EXPENSES INCURRED IN 2009. PRIOR YEAR HAD EXPENSES FOR WELL MAINTENANCE.

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		55,920	55,200	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		718	991	2
Net property tax equivalent		55,202	54,209	
Social Security		5,034	4,540	3
PSC Remainder Assessment		207	202	4
Other (specify): NONE			0	5
Total tax expense		60,443	58,951	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark	Marathon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.181650	0.180487			3
County tax rate	mills		7.051150	5.024943			4
Local tax rate	mills		8.783940	8.716530			5
School tax rate	mills		8.513660	8.458944			6
Voc. school tax rate	mills		2.047200	2.034028			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		26.577600	24.414932			10
Less: state credit	mills		1.501210	0.726155			11
Net tax rate	mills		25.076390	23.688777			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.783940	8.716530			14
Combined School Tax Rate	mills		10.560860	10.492972			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.344800	19.209502			17
Total Tax Rate	mills		26.577600	24.414932			18
Ratio of Local and School Tax to Total	dec.		0.727861	0.786793			19
Total tax net of state credit	mills		25.076390	23.688777			20
Net Local and School Tax Rate	mills		18.252128	18.638168			21
Utility Plant, Jan. 1	\$	3,233,765	1,771,071	1,462,694			22
Materials & Supplies	\$	10,277	10,277	0			23
Subtotal	\$	3,244,042	1,781,348	1,462,694			24
Less: Plant Outside Limits	\$	5,061	0	5,061			25
Taxable Assets	\$	3,238,981	1,781,348	1,457,633			26
Assessment Ratio	dec.		0.934225	0.940264			27
Assessed Value	\$	3,034,740	1,664,180	1,370,560			28
Net Local & School Rate	mills		18.252128	18.638168			29
Tax Equiv. Computed for Current Year	\$	55,920	30,375	25,545			30
Tax Equivalent per 1994 PSC Report	\$	27,706					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	55,920					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)	87,676				87,676	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)	459,301				459,301	8
Supply Mains (316)	9,826				9,826	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	556,803	0	0	0	556,803	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	26,226				26,226	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	55,354				55,354	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	81,580	0	0	0	81,580	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	50,680				50,680	18
Sand or Other Media Filtration Equipment (332)	97,401				97,401	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	148,081	0	0	0	148,081	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,329				1,329	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	270,854				270,854	24
Transmission and Distribution Mains (343)	893,218		48,600		844,618	25
Services (345)	103,933		8,400		95,533	26
Meters (346)	83,191	4,134	280		87,045	27
Hydrants (348)	164,411		8,000		156,411	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	1,516,936	4,134	65,280	0	1,455,790	
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)	1,742	1,076			2,818	33
Transportation Equipment (392)	1,500				1,500	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)	58,096				58,096	41
Total General Plant	61,338	1,076	0	0	62,414	
Total utility plant in service directly assignable	2,364,738	5,210	65,280	0	2,304,668	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,364,738	5,210	65,280	0	2,304,668	

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)	676,118	201,093			877,211	25
Services (345)	132,420	30,877			163,297	26
Meters (346)	0				0	27
Hydrants (348)	21,981	56,839			78,820	28

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						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	830,519	288,809	0	0	1,119,328	
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	830,519	288,809	0	0	1,119,328	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	830,519	288,809	0	0	1,119,328	

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			3,374	3,374	1
February			3,140	3,140	2
March			3,558	3,558	3
April			3,340	3,340	4
May			3,590	3,590	5
June			3,399	3,399	6
July			3,692	3,692	7
August			3,682	3,682	8
September			3,495	3,495	9
October			3,450	3,450	10
November			3,250	3,250	11
December			3,484	3,484	12
Total annual pumpage	0	0	41,454	41,454	

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):	41,454	1
Less: Gallons (000's) used in the treatment process:	529	2
Subtotal: Gallons (000's) entering distribution system:	40,925	3
Less: Gallons (000's) sold:	36,948	4
Gallons (000's) entering distribution system but not sold:	3,977	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	211	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:	161	9
Gallons (000's) used for other system uses:	437	10
Subtotal Estimated Usage:	809	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:	15	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:	3,153	17
Subtotal of Estimated Losses:	3,168	18
Percentage of water entering distribution system sold:	90%	19
Percentage of unaccounted for water:	8%	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.)	165	22
Date of maximum: 08/14/2009		23
Cause of maximum: FILLING HIGH SCHOOL POOL		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	79	25
Date of minimum: 01/01/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	103,526	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:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,616	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)	
100 BLOCK NORTH MAIN STREET	6	50	8	10,000	No	1
105 SOUTH EAST STREET	2	49	10	22,000	Yes	2
400 BLOCK EAST SPENCER STREET	4	46	10	36,000	Yes	3
CORNER NORTH 6TH & WEST NORTH	8	100	6	11,000	Yes	4
HWY 13 SOUTH	12	300	10	25,000	Yes	5
HWY 13 SOUTH	9	302	6	34,000	Yes	6

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	12	2	4	1
Location	HWY 13 SOUTH	106 EAST STREET	106 A EAST STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	GRUNDFOS	GRUNDFOS	GRUNDFOS	5
Year Installed	2008	2005	2005	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	45	55	90	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	9 10
Year Installed	2008	2005	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	5	10	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	6	8	9	15
Location	106 MAIN STREET	600 NORTH STREET	NE SE 24 28 RIE	16
Purpose	P	P	P	17
Destination	R	R	R	18
Pump Manufacturer	JACUZZI	GRUNDFOS	GRUNDFOS	19
Year Installed	1990	2003	2008	20
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	25	30	68	22
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	23 24
Year Installed	1976	2003	2008	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	15	5	8	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	INDUSTRIAL PARK	NORTH SIDE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1984	1965		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	160	143		6
Total capacity in gallons (actual)	200,000	100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1700	0.1700		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	0.750	460				460	1
M	D	1.500	80				80	2
M	D	2.000	950				950	3
M	D	4.000	13,470		261		13,209	4
M	D	6.000	28,034		246		27,788	5
M	D	8.000	21,412	1,704	1,197		21,919	* 6
M	D	10.000	9,446	200	200		9,446	* 7
M	D	12.000	9,100				9,100	8
Total Within Municipality			82,952	1,904	1,904	0	82,952	
Total Utility			82,952	1,904	1,904	0	82,952	

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.

1,904' OF MAIN ADDITIONS FINANCED BY SDWLP GRANT AND CDBG GRANT.

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	511				511	6	1
M	1.000	168	25	26		167	52	2
M	1.500	16	1	2		15	8	3
M	2.000	12				12	5	4
M	3.000	2				2		5
M	4.000	3				3		6
M	6.000	2				2		7
M	8.000	1				1	1	8
Total Utility		715	26	28	0	713	72	

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)	
0.750	685		2		683	55	1
1.000	27				27	1	2
1.500	8		1		7	1	3
2.000	17	2	1	(1)	17	3	* 4
3.000	2				2	2	5
4.000	1				1	1	6
Total:	740	2	4	(1)	737	63	

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)	
0.750	598	62	5	3	1	14	683	1
1.000	0	22	1	3	0	1	27	2
1.500	0	3	2	1	1	0	7	3
2.000	0	10	1	3	3	0	17	* 4
3.000	0	0	0	2	0	0	2	5
4.000	0	0	0	0	1	0	1	6
Total:	598	97	9	12	6	15	737	

METERS

Meters (Page W-21)

Explain all reported adjustments.

ADJUSTMENT OF -1 TO CORRECTLY SHOW NUMBER OF UTILITY OWNED 2" METERS.

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

THE TESTING OF EACH METER IS ON A TEN YEAR SCHEDULE.

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	136	8	8		136	2
Total Fire Hydrants	136	8	8	0	136	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	76
Number of distribution system valves end of year:	213
Number of distribution valves operated during year:	67