



3014 (02-05-09)

ANNUAL REPORT

OF

Name: PORTAGE WATER UTILITY

Principal Office: P.O. BOX 214
PORTAGE, WI 53901-0214

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

I MARIE MOE of
(Person responsible for accounts)
PORTAGE WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 05/06/2010
(Date)

CITY CLERK
(Title)

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
Financial Section Footnotes	N/A
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
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PORTAGE WATER UTILITY

Utility Address: P.O. BOX 214
PORTAGE, WI 53901-0214

When was utility organized? 1/1/1886

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARIE MOE

Title: CITY CLERK - CITY OF PORTAGE

Office Address:

115 W PLEASANT STREET
PORTAGE, WI 53901

Telephone: (608) 742 - 2176

Fax Number: (608) 742 - 8623

Email Address: marie.moe@ci.portage.wi.us

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

Name: CRAIG CORNING

Title: CPA

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE, LLC

119 WEST CONANT ST
P.O. BOX 585
PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

Email Address: corningc@mbegcpas.com

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

Name: MR KEN JAHN

Title: MAYOR-CITY OF PORTAGE

Office Address:

115 W PLEASANT STREET
P.O. BOX 53901
PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

Email Address: corningc@mbegcpas.com

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: CRAIG CORNING

Title: CPA

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE, LLC

119 WEST CONANT ST
P.O. BOX 585
PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

Email Address: corningc@mbegcpas.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/23/2010

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: MRS MARIE MOE

Title: CITY OF PORTAGE CITY CLERK

Office Address:

135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214

Telephone: (608) 742 - 2176

Fax Number: (608) 742 - 8623

Email Address:

Name of utility commission/committee: PORTAGE WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR DAN BRUNT, COMMISSIONER
- MR RICK DODD, COMMISSIONER
- MR KENNETH EBNETER, COMMISSIONER
- MR MARTIN HAVOLOVIC, COMMISSIONER
- MS CAROL HEISZ, COMMISSIONER
- MR KEN JAHN, COMMISSIONER (MAYOR)
- MS DOUG KLAPPER, COMMISSIONER
- MR MICHAEL OSZMAN, COMMISSIONER
- MR FRED RECKLING, COMMISSIONER
- MRS ADDIE TAMBOLI, COMMISSIONER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,559,629	1,486,420	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	735,719	655,118	2
Depreciation Expense (403)	355,951	332,206	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	313,399	293,036	5
Total Operating Expenses	1,405,069	1,280,360	
Net Operating Income	154,560	206,060	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	154,560	206,060	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	544	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,385	21,553	10
Miscellaneous Nonoperating Income (421)	28,461	0	11
Total Other Income	33,846	22,097	
Total Income	188,406	228,157	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(25,456)	(25,456)	12
Other Income Deductions (426)	56,227	56,227	13
Total Miscellaneous Income Deductions	30,771	30,771	
Income Before Interest Charges	157,635	197,386	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	134,042	140,716	14
Amortization of Debt Discount and Expense (428)	1,752	1,752	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	135,794	142,468	
Net Income	21,841	54,918	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,179,066	9,124,148	20
Balance Transferred from Income (433)	21,841	54,918	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	22,798	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)	9,178,109	9,179,066	

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	1,559,629	0	1,559,629	1
Total (Acct. 400):	1,559,629	0	1,559,629	
Operation and Maintenance Expense (401-402):				
Derived	735,719	0	735,719	2
Total (Acct. 401-402):	735,719	0	735,719	
Depreciation Expense (403):				
Derived	355,951	0	355,951	3
Total (Acct. 403):	355,951	0	355,951	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	313,399	0	313,399	5
Total (Acct. 408):	313,399	0	313,399	
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:	154,560	0	154,560	
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 INCOME	5,385		5,385	11
Total (Acct. 419):	5,385	0	5,385	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
INSURANCE PROCEEDS	28,461		28,461	13
Total (Acct. 421):	28,461	0	28,461	
TOTAL OTHER INCOME:	33,846	0	33,846	

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	(25,456)	0	(25,456)	14
NONE			0	15
Total (Acct. 425):	(25,456)	0	(25,456)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	56,227	56,227	16
NONE			0	17
Total (Acct. 426):	0	56,227	56,227	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(25,456)	56,227	30,771	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	134,042	0	134,042	18
Total (Acct. 427):	134,042	0	134,042	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF BOND DEBT	1,752		1,752	19
Total (Acct. 428):	1,752	0	1,752	
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:	135,794	0	135,794	
NET INCOME:	78,068	(56,227)	21,841	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,167,712	3,011,354	9,179,066	24
Total (Acct. 216):	6,167,712	3,011,354	9,179,066	
Balance Transferred from Income (433):				
Derived	78,068	(56,227)	21,841	25
Total (Acct. 433):	78,068	(56,227)	21,841	
Miscellaneous Credits to Surplus (434):				
NONE	0		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):				
PRIOR PERIOD ADJUSTMENT	22,798		22,798	* 27
Total (Acct. 435)--Debit:	22,798	0	22,798	
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):	6,222,982	2,955,127	9,178,109	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

THIS IS DUE TO A PRIOR PERIOD ADJUSTMENT FOR RECLASSIFICATION OF FIXED ASSETS. SOME FIXED ASSETS WERE NOT CORRECTLY CODED BETWEEN THE CITY OF PORTAGE AND THE WATER UTILITY WHEN THE 2008 PSC REPORT WAS SUBMITTED.

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	1,559,629	0	0	0	1,559,629	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	1,559,629	0	0	0	1,559,629	

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	240,587	0	240,587	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	240,587	0	240,587	

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	6.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	17,331,047	17,070,682	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,417,970	5,046,553	2
Net Utility Plant	11,913,077	12,024,129	
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)	2,144	2,144	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	2,144	2,144	
CURRENT AND ACCRUED ASSETS			
Cash (131)	932,922	1,130,390	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	170,121	122,820	15
Other Accounts Receivable (143)	162,685	107,213	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	145,840	213,729	18
Plant Materials and Operating Supplies (154)	41,220	40,232	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)		1,262	26
Total Current and Accrued Assets	1,452,788	1,615,646	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	61,284	63,036	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	61,284	63,036	
Total Assets and Other Debits	13,429,293	13,704,955	

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)	0	0	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	9,178,109	9,179,066	35
Total Proprietary Capital	9,178,109	9,179,066	
LONG-TERM DEBT			
Bonds (221)	3,414,928	3,706,877	36
Advances from Municipality (223)	84,387	85,787	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	3,499,315	3,792,664	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	4,967	100	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	292,904	287,088	43
Interest Accrued (237)	31,773	33,834	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	65,849	30,371	46
Total Current and Accrued Liabilities	395,493	351,393	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	356,376	381,832	49
Total Deferred Credits	356,376	381,832	
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	13,429,293	13,704,955	

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	17,070,682	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)	13,716,044	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,615,003	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	17,331,047	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)	4,602,120	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	815,850	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	5,417,970	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	11,913,077	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)	4,286,930				4,286,930	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	355,951				355,951	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,368				20,368	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	376,319	0	0	0	376,319	16
Debits during year						17
Book cost of plant retired	28,896				28,896	18
Cost of removal					0	19
Other debits (specify):						20
Prior period adjustment	32,233				32,233	21
					0	22
					0	23
					0	24
Total debits	61,129	0	0	0	61,129	25
Balance end of year (111.1)	4,602,120	0	0	0	4,602,120	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)	759,623				759,623	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	56,227				56,227	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	56,227	0	0	0	56,227	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)	815,850	0	0	0	815,850	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)	41,220	40,232	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	41,220	40,232	

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)				
UNAMORTIZED BOND DISCOUNT - 2002 ISSUE	1,752	428	1,376	1
UNAMORTIZED BOND DISCOUNT - 2004 ISSUE	0	428	59,908	2
Total			61,284	
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	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></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)	
GENERAL OBLIGATION NOTES - 2002	04/01/2002	04/01/2012	2.93%	207,500	1
GENERAL OBLIGATION NOTES - 2004/4	04/01/2004	12/01/2013	2.75%	102,500	2
GENERAL OBLIGATION NOTES - 2004/11	11/01/2004	10/01/2024	3.59%	3,010,000	3
WATER SYSTEM REVENUE BONDS	04/25/2007	05/01/2026	2.42%	94,928	4
Total Bonds (Account 221):				3,414,928	

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)					
DUE TO MUNICIPALITY	00/00/0000	00/00/0000	0.00%	84,387	1
Total for Account 223				84,387	
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	287,088	1
Accruals:		
Charged water department expense	283,083	2
Charged electric department expense		3
Charged sewer department expense	7,005	4
Other (explain):		
NONE		5
Total Accruals and other credits	290,088	
Taxes paid during year:		
County, state and local taxes	263,759	6
Social Security taxes	19,132	7
PSC Remainder Assessment	1,381	8
Other (explain):		
NONE		9
Total payments and other debits	284,272	
Balance end of year	292,904	

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)					
2004/4 BOND ISSUE	269	3,618	3,631	256	1
2004/11 BOND ISSUE	29,394	117,231	117,575	29,050	2
STATE TRUST FUND NOTE		4,479	2,404	2,075	3
2002 BOND ISSUE	4,171	8,714	12,493	392	4
Subtotal	33,834	134,042	136,103	31,773	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	33,834	134,042	136,103	31,773	

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):		
OTHER INVESTMENTS	2,144	2
Total (Acct. 124):	2,144	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	170,121	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	170,121	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	162,685	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	162,685	
Receivables from Municipality (145):		
DUE FROM CITY	145,840	* 15
Total (Acct. 145):	145,840	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	356,376	23
NONE		24
Total (Acct. 253):	356,376	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

ACCOUNT 143 REPRESENTS THE CURRENT PORTION OF RECEIVABLES FOR THE NON-REGULATED SEWER UTILITY THAT THE UTILITY INVOICES AND COLLECTS.

ACCOUNT 145 REPRESENTS AMOUNT DUE TO THE UTILITY FROM THE CITY FOR ITEMS TO BE PAID BACK TO THE UTILITY, EXAMPLES ARE PUBLIC FIRE PROTECTION AND DELINQUENT ACCOUNTS RECEIVABLE PLACED ON THE TAX ROLL.

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)	13,585,861	0	0	0	13,585,861	1
Materials and Supplies	40,726	0	0	0	40,726	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,444,525	0	0	0	4,444,525	4
Customer Advances for Construction					0	5
Regulatory Liability	369,104	0	0	0	369,104	6
NONE					0	7
Average Net Rate Base	8,812,958	0	0	0	8,812,958	
Net Operating Income	154,560	0	0	0	154,560	8
Net Operating Income as a percent of						
Average Net Rate Base	1.75%	N/A	N/A	N/A	1.75%	

**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	381,832	0	0	0	381,832	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	25,456	0	0	0	25,456	3
Other (specify):						
NONE					0	4
Balance End of Year	356,376	0	0	0	356,376	

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)	1,496,849	1,449,154	1
Total Sales of Water	1,496,849	1,449,154	
Other Operating Revenues			
Forfeited Discounts (470)	7,345	6,108	2
Rents from Water Property (472)	10,010	10,027	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	45,425	21,131	5
Total Other Operating Revenues	62,780	37,266	
Total Operating Revenues	1,559,629	1,486,420	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	152,066	156,366	7
Water Treatment Expenses (630-635)	195,730	155,290	8
Transmission and Distribution Expenses (640-655)	93,648	114,766	9
Customer Accounts Expenses (901-906)	61,543	56,537	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	232,732	172,159	12
Total Operation and Maintenance Expenses	735,719	655,118	
Other Operating Expenses			
Depreciation Expense (403)	355,951	332,206	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	313,399	293,036	15
Total Other Operating Expenses	669,350	625,242	
Total Operating Expenses	1,405,069	1,280,360	
NET OPERATING INCOME	154,560	206,060	

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)	2,919	143,799	541,533	5
Commercial (461.2)	539	85,443	258,218	6
Industrial (461.3)	35	96,180	181,245	7
Public Authority (461.4)	95	80,237	168,185	8
Total Metered Sales to General Customers (461)	3,588	405,659	1,149,181	
Private Fire Protection Service (462)	79		42,236	9
Public Fire Protection Service (463)	1		305,432	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	3,668	405,659	1,496,849	

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)	305,432	3
NONE		4
Total Public Fire Protection Service (463)	305,432	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	7,345	6
Other (specify):		
Total Forfeited Discounts (470)	7,345	
Rents from Water Property (472):		
NONE	10,010	7
Total Rents from Water Property (472)	10,010	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
PRIOR PERIOD ADJUST	23,829	9
NONE	4,726	10
Return on net investment in meters charged to sewer department	16,870	11
Other (specify):		
Total Other Water Revenues (474)	45,425	

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.

ACCOUNT 474 IS THE ACCOUNT WHERE THE RETURN ON METERS IS CHARGED WHICH IS BASED ON THE AVERAGE INVESTMENT OF METERS AND A 10% RATE OF RETURN.

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)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	33,585	30,592	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	115,389	115,922	7
Operation Supplies and Expenses (623)	1,123	(285)	8
Maintenance of Pumping Plant (625)	1,969	10,137	* 9
Total Pumping Expenses	152,066	156,366	
WATER TREATMENT EXPENSES			
Operation Labor (630)	37,009	25,485	* 10
Chemicals (631)	135,059	118,479	11
Operation Supplies and Expenses (632)	8,991	8,577	12
Maintenance of Water Treatment Plant (635)	14,671	2,749	* 13
Total Water Treatment Expenses	195,730	155,290	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	50,420	74,068	* 14
Operation Supplies and Expenses (641)	13,366	15,751	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	0	0	17
Maintenance of Services (652)	0	0	18
Maintenance of Meters (653)	5,527	2,756	19
Maintenance of Hydrants (654)	0	0	20
Maintenance of Other Plant (655)	24,335	22,191	21
Total Transmission and Distribution Expenses	93,648	114,766	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	25,355	10,647	* 22
Accounting and Collecting Labor (902)	26,919	35,161	23
Supplies and Expenses (903)	9,269	10,729	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	61,543	56,537	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	67,299	0	* 28
Office Supplies and Expenses (921)	18,761	18,711	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	28,192	43,275	* 31
Property Insurance (924)	21,690	21,762	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	79,028	74,309	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	9,147	5,319	36
Transportation Expenses (933)	8,615	8,783	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	232,732	172,159	
Total Operation and Maintenance Expenses	735,719	655,118	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

ACCOUNTS 630, 640, 901, 920 ALL HAVE VARIANCES DUE TO THE RECLASSIFYING OF EMPLOYEES THROUGHOUT THE YEAR. AUDITOR VIEWED ACCOUNT DETAILS, AND EXPENSES APPEAR REASONABLE.

ACCOUNT 625 IS LOWER THIS YEAR BECAUSE THERE WERE NO BIG REPAIRS THAT NEEDED TO BE MADE. AUDITOR VIEWED ACCOUNT DETAIL AND EXPENSE APPEARS REASONABLE.

ACCOUNT 635 IS HIGHER BECAUSE OF EXTRA MAINTENANCE NEEDED AT THE TREATMENT PLANT. AUDITOR VIEWED ACCOUNT DETAIL AND INVOICES, AND EXPENSE APPEARS REASONABLE.

ACCOUNT 923 IS LOWER BECAUSE ENGINEERING COSTS WERE LOWER. AUDITOR VIEWED ACCOUNT DETAIL AND EXPENSE APPEARS REASONABLE.

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		299,891	280,661	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,005	6,534	2
Net property tax equivalent		292,886	274,127	
Social Security		19,132	17,789	3
PSC Remainder Assessment		1,381	1,120	4
Other (specify):				
NONE			0	5
Total tax expense		313,399	293,036	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178707				3
County tax rate	mills		4.594529				4
Local tax rate	mills		8.078287				5
School tax rate	mills		10.152187				6
Voc. school tax rate	mills		1.382672				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.386382				10
Less: state credit	mills		1.629162				11
Net tax rate	mills		22.757220				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.078287				14
Combined School Tax Rate	mills		11.534859				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.613146				17
Total Tax Rate	mills		24.386382				18
Ratio of Local and School Tax to Total	dec.		0.804266				19
Total tax net of state credit	mills		22.757220				20
Net Local and School Tax Rate	mills		18.302866				21
Utility Plant, Jan. 1	\$	17,213,681	17,213,681				22
Materials & Supplies	\$	40,232	40,232				23
Subtotal	\$	17,253,913	17,253,913				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	17,253,913	17,253,913				26
Assessment Ratio	dec.		0.949635				27
Assessed Value	\$	16,384,920	16,384,920				28
Net Local & School Rate	mills		18.302866				29
Tax Equiv. Computed for Current Year	\$	299,891	299,891				30
Tax Equivalent per 1994 PSC Report	\$	141,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	299,891					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

AN ERROR WAS DISCOVERED AFTER LAST YEAR'S PSC REPORT WAS SUBMITTED IN REGARDS TO UTILITY PLANT IN SERVICE JAN 1. ASSETS WERE RECORDED ON THE CITY'S BOOKS, BUT SHOULD HAVE BEEN ON THE WATER UTILITY BOOKS, THE ERROR WAS CORRECTED, SO THAT IS THE DIFFERENCE FOR THE UTILITY PLANT IN SERVICE JAN 1.

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)	0				0	4
Structures and Improvements (311)	32,540				32,540	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	5,098,176				5,098,176	8
Supply Mains (316)	431,329				431,329	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	5,562,045	0	0	0	5,562,045	
PUMPING PLANT						
Land and Land Rights (320)	14,243				14,243	11
Structures and Improvements (321)	52,327				52,327	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	396,607				396,607	14
Diesel Pumping Equipment (326)	17,400				17,400	15
Other Pumping Equipment (328)	64,934				64,934	16
Total Pumping Plant	545,511	0	0	0	545,511	
WATER TREATMENT PLANT						
Land and Land Rights (330)	13,157				13,157	17
Structures and Improvements (331)	1,342,449				1,342,449	18
Sand or Other Media Filtration Equipment (332)	1,132,441				1,132,441	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,488,047	0	0	0	2,488,047	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	58,533				58,533	22
Structures and Improvements (341)	644,488				644,488	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,815,931			75,293	1,891,224	* 25
Services (345)	267,447			67,706	335,153	* 26
Meters (346)	788,868	8,212	520		796,560	27
Hydrants (348)	183,663	1,850			185,513	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)	904				904	29
Total Transmission and Distribution Plant	3,759,834	10,062	520	142,999	3,912,375	
GENERAL PLANT						
Land and Land Rights (389)	250				250	30
Structures and Improvements (390)	166,563				166,563	31
Office Furniture and Equipment (391)	60,323				60,323	32
Computer Equipment (391.1)	155,794				155,794	33
Transportation Equipment (392)	200,498	43,819	28,376		215,941	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	178,640				178,640	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	92,253				92,253	38
Communication Equipment (397)	245,921	92,381			338,302	* 39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	1,100,242	136,200	28,376	0	1,208,066	
Total utility plant in service directly assignable	13,455,679	146,262	28,896	142,999	13,716,044	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	13,455,679	146,262	28,896	142,999	13,716,044	

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

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

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

ACCOUNT 397 - NEW RADIO METER READERS WERE PURCHASED IN 2009.

If Adjustments for any account are nonzero, please explain.

ACCOUNTS 343 AND 345 NEEDED TO BE ADJUSTED BECAUSE THERE WAS AN ERROR DISCOVERED IN THE PRIOR YEAR THAT NEEDED TO BE ADJUSTED FOR. THE CITY OF PORTAGE SHOWED THE ADDITIONS, BUT THE ADDITIONS WERE FOR THE WATER UTILITY.

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)	249,844				249,844	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	249,844	0	0	0	249,844	
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)	940,198				940,198	24
Transmission and Distribution Mains (343)	2,041,814				2,041,814	25
Services (345)	64,107				64,107	26
Meters (346)	17,132				17,132	27
Hydrants (348)	229,386				229,386	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	3,292,637	0	0	0	3,292,637	
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)	72,522				72,522	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	72,522	0	0	0	72,522	
Total utility plant in service directly assignable	3,615,003	0	0	0	3,615,003	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,615,003	0	0	0	3,615,003	

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			41,867	41,867	1
February			37,900	37,900	2
March			37,559	37,559	3
April			41,375	41,375	4
May			45,712	45,712	5
June			44,954	44,954	6
July			49,330	49,330	7
August			46,544	46,544	8
September			46,827	46,827	9
October			43,147	43,147	10
November			38,772	38,772	11
December			37,995	37,995	12
Total annual pumpage	0	0	511,982	511,982	

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):	511,982	1
Less: Gallons (000's) used in the treatment process:	55,000	2
Subtotal: Gallons (000's) entering distribution system:	456,982	3
Less: Gallons (000's) sold:	405,659	4
Gallons (000's) entering distribution system but not sold:	51,323	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	13,453	7
Gallons (000's) used for fire protection:	85	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	13,538	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:		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:	37,785	17
Subtotal of Estimated Losses:	37,785	18
Percentage of water entering distribution system sold:	89%	19
Percentage of unaccounted for water:	7%	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.)	2,074	22
Date of maximum: 09/30/2009		23
Cause of maximum: FIRE FLEX FOAM		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	848	25
Date of minimum: 12/24/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	976,645	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:	5	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	10,070	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
135 NORTHRIDGE WELL	WELL 8	165	18	3,024,000	Yes	1
582 W SLIFER ST / GRAVEL WELL	WELL 3	125	42	2,001,600	Yes	2
AIRPORT / GRAVEL WELL	WELL 6	145	18	1,512,000	Yes	3
COUNTY HWY 127	WELL 9	273	18	3,759,000	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	BOOSTER PUMP STATION	WELL #3	WELL #6	1
Location	MOHR ROAD	582 W SLIFER ST.	MAEL FIELD AIRPORT	2
Purpose	B	P	P	3
Destination	R	T	T	4
Pump Manufacturer	AURORA	LAYNE & BOWLER	LAYNE & BOWLER	5
Year Installed	1996	1968	1961	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,500	1,000	8
Pump Motor or Standby Engine Mfr	MARATHON	US	SIEMANS	9
Year Installed	1996	1997	1981	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #8	WELL #9		15
Location	135 NORTHRIDGE DR	COUNTY HWY 127		16
Purpose	P	P		17
Destination	T	T		18
Pump Manufacturer	LAYNE	WATER WELL		19
Year Installed	1996	2003		20
Type	CENTRIFUGAL	VERTICAL TURBINE		21
Actual Capacity (gpm)	2,150	2,000		22
Pump Motor or Standby Engine Mfr	US	GE		23
Year Installed	1996	2003		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	200	200		26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	001-HOSPITAL TOWER	003 - NORTH TOWER	004 - INDUSTRIAL TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4
Year constructed	1984	1966	1996	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	126	126	160	9 10
Total capacity in gallons (actual)	500,000	500,000	750,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	2.1600	2.1600	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	277				277	1
M	D	3.000	190				190	2
M	D	4.000	29,812				29,812	3
M	D	6.000	92,025				92,025	4
M	T	8.000	117,572				117,572	5
M	S	10.000	14,416				14,416	6
M	S	12.000	35,300				35,300	7
M	S	14.000	14,809				14,809	8
M	S	16.000	3,612				3,612	9
Total Within Municipality			308,013	0	0	0	308,013	
Total Utility			308,013	0	0	0	308,013	

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	2,133				2,133		1
M	1.000	1,152				1,152	49	2
M	1.250	26				26		3
M	1.500	48				48		4
M	2.000	110				110	1	5
M	3.000	6				6		6
M	4.000	42				42		7
M	6.000	39				39		8
M	8.000	13				13		9
M	10.000	1				1		10
M	14.000	1				1		11
Total Utility		3,571	0	0	0	3,571	50	

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	3,377		12		3,365	816	1
1.000	229	4			233	21	2
1.250	0				0	0	3
1.500	64	1	1		64	11	4
2.000	69				69	3	5
3.000	23	2			25	0	6
4.000	12	1			13	1	7
6.000	0				0	0	8
Total:	3,774	8	13	0	3,769	852	

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	2,764	293	10	24	0	274	3,365	1
1.000	50	126	5	21	0	31	233	2
1.250	0	0	0	0	0	0	0	3
1.500	0	39	2	10	0	13	64	4
2.000	0	31	14	16	0	8	69	5
3.000	0	7	1	11	0	6	25	6
4.000	0	3	6	3	0	1	13	7
6.000	0	0	0	0	0	0	0	8
Total:	2,814	499	38	85	0	333	3,769	

METERS

Meters (Page W-21)

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

YES

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	473	1			474	2
Total Fire Hydrants	473	1	0	0	474	
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:	470
Number of distribution system valves end of year:	639
Number of distribution valves operated during year:	260