



3014 (02-05-09)

ANNUAL REPORT

OF

Name: STANLEY MUNICIPAL WATER WORKS

Principal Office: P.O. BOX 155
STANLEY, WI 54768

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 DIANE ZIAS of
(Person responsible for accounts)

STANLEY MUNICIPAL WATER WORKS, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/01/2010
(Date)

CLERK/TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Stanley
Stanley, Wisconsin

We have compiled the balance sheets of the Stanley Water Utility, an enterprise fund of the City of Stanley as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009 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.

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

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

BAKER TILLY VIRCHOW KRAUSE, LLP

March 1, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STANLEY MUNICIPAL WATER WORKS

Utility Address: P.O. BOX 155
STANLEY, WI 54768

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DIANE ZAIS

Title: CITY CLERK-TREASURER

Office Address:

P.O. BOX 155
STANLEY, WI 54768

Telephone: (715) 644 - 5758

Fax Number: (715) 644 - 5705

Email Address: clerk@stanleywisconsin.us

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

Name: CHERYL PUHL

Title: SENIOR MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (888) 835 - 1344 EXT 4910

Fax Number: (612) 238 - 9098

Email Address: cheryl.puhl@bakertilly.com

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

Name: CARL EDWARDSON

Title: CHAIRMAN PUBLIC WORKS/STREET & GROUNDS COMMITTEE

Office Address:

P.O. BOX 155
STANLEY, WI 54768

Telephone: (715) 644 - 5758

Fax Number: (715) 644 - 5705

Email Address:

Are records of utility audited by individuals or firms, other than utility employee?

YES

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (888) 835 - 1344 EXT 4910

Fax Number: (612) 238 - 9098

Email Address: cheryl.puhl@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/18/2009

Period covered by most recent audit: 1/1/2008 - 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: DON GOETTL

Title: WORKING FOREMAN

Office Address:

P.O. BOX 155
STANLEY, WI 54768

Telephone: (715) 644 - 5758

Fax Number: (715) 644 - 5705

Email Address: clerk@stanleywisconsin.us

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- DUANE BOOTH
- CARL EDWARDSON
- MIKE HENKE
- EUGENE HODOWAHIC

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)	1,020,578	1,031,358	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	469,286	415,644	2
Depreciation Expense (403)	219,738	218,880	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	136,080	131,161	5
Total Operating Expenses	825,104	765,685	
Net Operating Income	195,474	265,673	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	195,474	265,673	
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)	8,650	26,822	10
Miscellaneous Nonoperating Income (421)	8,428	0	11
Total Other Income	17,078	26,822	
Total Income	212,552	292,495	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(35,309)	(35,309)	12
Other Income Deductions (426)	26,363	26,025	13
Total Miscellaneous Income Deductions	(8,946)	(9,284)	
Income Before Interest Charges	221,498	301,779	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	138,930	132,240	14
Amortization of Debt Discount and Expense (428)	21,197	9,706	15
Amortization of Premium on Debt--Cr. (429)	2,207	2,207	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	157,920	139,739	
Net Income	63,578	162,040	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,223,790	2,061,750	20
Balance Transferred from Income (433)	63,578	162,040	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,287,368	2,223,790	

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	1,020,578	0	1,020,578	1
Total (Acct. 400):	1,020,578	0	1,020,578	
Operation and Maintenance Expense (401-402):				
Derived	469,286	0	469,286	2
Total (Acct. 401-402):	469,286	0	469,286	
Depreciation Expense (403):				
Derived	219,738	0	219,738	3
Total (Acct. 403):	219,738	0	219,738	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	136,080	0	136,080	5
Total (Acct. 408):	136,080	0	136,080	
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:	195,474	0	195,474	
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	8,650		8,650	11
Total (Acct. 419):	8,650	0	8,650	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		8,428	8,428	12
NONE			0	13
Total (Acct. 421):	0	8,428	8,428	
TOTAL OTHER INCOME:	8,650	8,428	17,078	

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	(35,309)	0	(35,309)	14
NONE			0	15
Total (Acct. 425):	(35,309)	0	(35,309)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	26,363	26,363	16
NONE			0	17
Total (Acct. 426):	0	26,363	26,363	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(35,309)	26,363	(8,946)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	138,930	0	138,930	18
Total (Acct. 427):	138,930	0	138,930	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	21,197		21,197	19
Total (Acct. 428):	21,197	0	21,197	
Amortization of Premium on Debt--Cr. (429):				
AMORTIZATION OF PREMIUM ON DEBT	2,207		2,207	20
Total (Acct. 429):	2,207	0	2,207	
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:	157,920	0	157,920	
NET INCOME:	81,513	(17,935)	63,578	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,433,067	790,723	2,223,790	24
Total (Acct. 216):	1,433,067	790,723	2,223,790	
Balance Transferred from Income (433):				
Derived	81,513	(17,935)	63,578	25
Total (Acct. 433):	81,513	(17,935)	63,578	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,514,580	772,788	2,287,368	

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	1,020,578	0	0	0	1,020,578	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	1,020,578	0	0	0	1,020,578	

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	90,316	0	90,316	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	90,316	0	90,316	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	10,217,119	10,146,528	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,863,136	1,624,432	2
Net Utility Plant	8,353,983	8,522,096	
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)	0	0	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	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,389,644	1,975,368	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)	205,271	196,506	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	11,622	17,226	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	1,606,537	2,189,100	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	181,558	202,755	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	181,558	202,755	
Total Assets and Other Debits	10,142,078	10,913,951	

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)	4,871,305	4,871,305	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,287,368	2,223,790	35
Total Proprietary Capital	7,158,673	7,095,095	
LONG-TERM DEBT			
Bonds (221)	1,963,140	1,960,931	36
Advances from Municipality (223)	0	799,907	37
Other Long-Term Debt (224)	463,091	463,091	38
Total Long-Term Debt	2,426,231	3,223,929	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	18,396	18,913	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	959	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	12,460	11,221	46
Total Current and Accrued Liabilities	30,856	31,093	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	32,001	34,208	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	494,317	529,626	49
Total Deferred Credits	526,318	563,834	
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	10,142,078	10,913,951	

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	10,146,528	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)	8,496,421	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,598,241	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)	122,457				8
Total Utility Plant	10,217,119	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,022,827	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	840,309	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,863,136	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	8,353,983	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)	810,486				810,486	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	219,738				219,738	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,021				4,021	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	223,759	0	0	0	223,759	16
Debits during year						17
Book cost of plant retired	11,418				11,418	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	11,418	0	0	0	11,418	25
Balance end of year (111.1)	1,022,827	0	0	0	1,022,827	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)	813,946				813,946	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	26,363				26,363	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	26,363	0	0	0	26,363	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)	840,309	0	0	0	840,309	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)	11,622	17,226	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	11,622	17,226	

**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)				
2004 WATER AND SEWER REFUNDING BONDS	8,662	428	125,150	1
2008 GO NOTE	12,535	428	56,408	2
Total			181,558	
Unamortized premium on debt (251)				
2004 WATER AND SEWER REFUNDING BONDS	2,207	429	32,001	3
Total			32,001	

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	4,871,305	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>4,871,305</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)	
2004 WATER AND SEWER REFUNDING BONDS	08/01/2004	07/01/2024	5.40%	1,935,128	1
2009 SDWL WATER AND SEWER REVENUE BONDS	11/12/2009	05/01/2029	1.60%	28,012	2
Total Bonds (Account 221):				1,963,140	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- | |
|--|
| <ol style="list-style-type: none"> 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)					
2008 GO PROMISSORY NOTE	12/01/2008	07/01/2014	4.50%	463,091	2
Total for Account 224				463,091	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	132,987	2
Charged electric department expense		3
Charged sewer department expense	4,021	4
Other (explain):		
NONE		5
Total Accruals and other credits	137,008	
Taxes paid during year:		
County, state and local taxes	129,986	6
Social Security taxes	6,141	7
PSC Remainder Assessment	881	8
Other (explain):		
NONE		9
Total payments and other debits	137,008	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 WATER AND SEWER REFUNDING BONDS	0	117,447	117,447	0	1
Subtotal	0	117,447	117,447	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2008 GO PROMISSORY NOTE	959	21,483	22,442	0	3
Subtotal	959	21,483	22,442	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	959	138,930	139,889	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
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	205,271	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	205,271	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
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	494,317	23
NONE		24
Total (Acct. 253):	494,317	

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)	8,480,517	0	0	0	8,480,517	1
Materials and Supplies	14,424	0	0	0	14,424	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	916,656	0	0	0	916,656	4
Customer Advances for Construction					0	5
Regulatory Liability	511,971	0	0	0	511,971	6
NONE					0	7
Average Net Rate Base	7,066,314	0	0	0	7,066,314	
Net Operating Income	195,474	0	0	0	195,474	8
Net Operating Income as a percent of						
Average Net Rate Base	2.77%	N/A	N/A	N/A	2.77%	

**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	529,626	0	0	0	529,626	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	35,309	0	0	0	35,309	3
Other (specify):						
NONE					0	4
Balance End of Year	494,317	0	0	0	494,317	

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.

New rates were effective 12/1/2008, so if 2009 useage had remained the same as 2008, revenues would have increased.

5. Obligations incurred or assumed, excluding commercial paper.

First draw of 2009 SDWL Water and Sewer Revenue Bonds was received by the Utility late in 2009. The Utility anticipates additional draws on this loan in 2010.

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)	1,012,118	1,023,426	1
Total Sales of Water	1,012,118	1,023,426	
Other Operating Revenues			
Forfeited Discounts (470)	1,554	1,540	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	6,906	6,392	5
Total Other Operating Revenues	8,460	7,932	
Total Operating Revenues	1,020,578	1,031,358	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,884	685	6
Pumping Expenses (620-625)	52,374	54,529	7
Water Treatment Expenses (630-635)	238,792	245,637	8
Transmission and Distribution Expenses (640-655)	82,024	30,826	9
Customer Accounts Expenses (901-906)	2,930	2,940	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	91,282	81,027	12
Total Operation and Maintenance Expenses	469,286	415,644	
Other Operating Expenses			
Depreciation Expense (403)	219,738	218,880	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	136,080	131,161	15
Total Other Operating Expenses	355,818	350,041	
Total Operating Expenses	825,104	765,685	
NET OPERATING INCOME	195,474	265,673	

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)	780	27,191	169,452	5
Commercial (461.2)	105	8,614	45,150	6
Industrial (461.3)	16	195,425	575,683	7
Public Authority (461.4)	27	8,250	35,837	8
Total Metered Sales to General Customers (461)	928	239,480	826,122	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		185,996	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	929	239,480	1,012,118	

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)	185,996	3
NONE		4
Total Public Fire Protection Service (463)	185,996	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,554	6
Other (specify):		
Total Forfeited Discounts (470)	1,554	
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):		
OTHER MISCELLANEOUS REVENUES	3,443	9
Return on net investment in meters charged to sewer department	3,463	10
Other (specify):		
Total Other Water Revenues (474)	6,906	

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)	1,884	685	4
Total Source of Supply Expenses	1,884	685	
PUMPING EXPENSES			
Operation Labor (620)	3,529	2,626	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	45,169	46,636	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	3,676	5,267	9
Total Pumping Expenses	52,374	54,529	
WATER TREATMENT EXPENSES			
Operation Labor (630)	38,766	42,123	10
Chemicals (631)	110,196	113,009	11
Operation Supplies and Expenses (632)	40,349	40,343	12
Maintenance of Water Treatment Plant (635)	49,481	50,162	13
Total Water Treatment Expenses	238,792	245,637	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	1,497	1,263	14
Operation Supplies and Expenses (641)	4,820	4,041	15
Maintenance of Distribution Reservoirs and Standpipes (650)	44,285	469	* 16
Maintenance of Mains (651)	6,540	2,450	17
Maintenance of Services (652)	10,458	8,473	18
Maintenance of Meters (653)	11,633	11,185	19
Maintenance of Hydrants (654)	2,791	2,945	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	82,024	30,826	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,191	2,593	22
Accounting and Collecting Labor (902)	739	347	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0	0	26
Total Customer Accounts Expenses	2,930	2,940	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	7,030	6,911	28
Office Supplies and Expenses (921)	2,814	2,605	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	23,215	12,278	* 31
Property Insurance (924)	12,432	12,595	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	32,759	36,766	34
Regulatory Commission Expenses (928)	0	123	35
Miscellaneous General Expenses (930)	2,810	3,947	36
Transportation Expenses (933)	2,785	4,493	37
Maintenance of General Plant (935)	7,437	1,309	* 38
Total Administrative and General Expenses	91,282	81,027	
Total Operation and Maintenance Expenses	469,286	415,644	

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.

Maintenance of Distribution Reservoirs and Standpipes (650) - Current year expenses including painting of water tower and other maintenance work - none of this work extended the useful life of the water tower.

Outside Services Employed (923) - Current year costs include approximately \$10,000 of consultant fees related to unsuccessful grant application.

Maintenance of General Plant (935) - New doors at the central water plant were purchased and installed in 2009 at a cost of approximately \$6,000.

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		129,986	124,748	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		928	880	2
Net property tax equivalent		129,058	123,868	
Social Security		6,141	6,420	3
PSC Remainder Assessment		881	873	4
Other (specify): NONE			0	5
Total tax expense		136,080	131,161	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.162860				3
County tax rate	mills		3.076100				4
Local tax rate	mills		4.292930				5
School tax rate	mills		7.258960				6
Voc. school tax rate	mills		1.595300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.386150				10
Less: state credit	mills		1.089300				11
Net tax rate	mills		15.296850				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.292930				14
Combined School Tax Rate	mills		8.854260				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.147190				17
Total Tax Rate	mills		16.386150				18
Ratio of Local and School Tax to Total	dec.		0.802336				19
Total tax net of state credit	mills		15.296850				20
Net Local and School Tax Rate	mills		12.273206				21
Utility Plant, Jan. 1	\$	10,146,528	10,146,528				22
Materials & Supplies	\$	17,226	17,226				23
Subtotal	\$	10,163,754	10,163,754				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,163,754	10,163,754				26
Assessment Ratio	dec.		1.042041				27
Assessed Value	\$	10,591,048	10,591,048				28
Net Local & School Rate	mills		12.273206				29
Tax Equiv. Computed for Current Year	\$	129,986	129,986				30
Tax Equivalent per 1994 PSC Report	\$	49,861					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	129,986					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)	22,152				22,152	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)	362,952				362,952	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	385,104	0	0	0	385,104	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	199,154				199,154	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	152,473				152,473	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	351,627	0	0	0	351,627	
WATER TREATMENT PLANT						
Land and Land Rights (330)	260,735				260,735	17
Structures and Improvements (331)	3,075,631				3,075,631	18
Sand or Other Media Filtration Equipment (332)	1,144,567				1,144,567	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	4,480,933	0	0	0	4,480,933	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	764,469				764,469	24
Transmission and Distribution Mains (343)	1,910,569	26,278	9,560		1,927,287	25
Services (345)	156,295	6,660	160		162,795	26
Meters (346)	145,158	2,295	198		147,255	27
Hydrants (348)	194,563	4,898	1,500		197,961	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	1,507				1,507	29
Total Transmission and Distribution Plant	3,172,561	40,131	11,418	0	3,201,274	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	2,145				2,145	31
Office Furniture and Equipment (391)	9,415				9,415	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	38,216				38,216	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	5,728	3,095			8,823	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	5,244				5,244	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	13,640				13,640	41
Total General Plant	74,388	3,095	0	0	77,483	
Total utility plant in service directly assignable	8,464,613	43,226	11,418	0	8,496,421	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,464,613	43,226	11,418	0	8,496,421	

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)	4,886				4,886	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	4,886	0	0	0	4,886	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,157,081	26,278			1,183,359	25
Services (345)	272,864	8,539			281,403	26
Meters (346)	0				0	27
Hydrants (348)	119,855	3,968			123,823	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	1,549,800	38,785	0	0	1,588,585	
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)	4,770				4,770	41
Total General Plant	4,770	0	0	0	4,770	
Total utility plant in service directly assignable	1,559,456	38,785	0	0	1,598,241	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,559,456	38,785	0	0	1,598,241	

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			22,458	22,458	1
February			17,968	17,968	2
March			20,631	20,631	3
April			21,059	21,059	4
May			23,000	23,000	5
June			22,905	22,905	6
July			24,155	24,155	7
August			22,696	22,696	8
September			20,245	20,245	9
October			22,529	22,529	10
November			21,393	21,393	11
December			22,222	22,222	12
Total annual pumpage	0	0	261,261	261,261	

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):	261,261	1
Less: Gallons (000's) used in the treatment process:	13,019	2
Subtotal: Gallons (000's) entering distribution system:	248,242	3
Less: Gallons (000's) sold:	239,480	4
Gallons (000's) entering distribution system but not sold:	8,762	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	829	7
Gallons (000's) used for fire protection:	13	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	593	10
Subtotal Estimated Usage:	1,435	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	30	13
Gallons (000's) lost due to service leaks or breaks:	20	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	200	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	50	16
Gallons (000's) not accounted for:	7,027	17
Subtotal of Estimated Losses:	7,327	18
Percentage of water entering distribution system sold:	96%	19
Percentage of unaccounted for water:	3%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	976	22
Date of maximum: 09/11/2009		23
Cause of maximum: Refilling tower after recoating		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	422	25
Date of minimum: 03/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	576,687	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:	1	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,500	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)	
CARTER ROAD	#4	64	12	144,000	Yes	1
CARTER ROAD	#5	64	12	144,000	Yes	2
CARTER ROAD	#6	68	12	144,000	Yes	3
CARTER ROAD	#7	59	12	144,000	Yes	4
CHURCH & MCKNIGHT STREET	#2	92	10	504,000	Yes	5
CHURCH & MCKNIGHT STREET	#3	94	16	490,000	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	#2	#3	#4	1
Location	CHURCH & MCKNIGHT STREET	CHURCH & MCKNIGHT STREET	CARTER ROAD	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	LAYNE, NW	LAYNE, NW	JACUZZI	5
Year Installed	1994	1963	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	450	450	300	8
Pump Motor or Standby Engine Mfr	US	US	FRANKLIN	9
Year Installed	1994	1963	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	50	8	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#5	#6	#7	15
Location	CARTER ROAD	CARTER ROAD	CARTER ROAD	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	19
Year Installed	2003	2003	2003	20
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	300	300	300	22
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	23
Year Installed	2003	2003	2003	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	8	8	8	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)	#1	#2	#3	#
Identification number or name							1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS							2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET					3
Year constructed	1983	1999					4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL					5
Elevation difference in feet (See Headnote 3.)	101	143					6
Total capacity in gallons (actual)	250,000	300,000					7
WATER TREATMENT PLANT							8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID				9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	OTHER				10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	GRAVITY				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5608	0.5608	0.4609				12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y				13
Is water fluoridated (yes, no)?	Y	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	2.000	120				120	1
M	D	4.000	8,667		1,020		7,647	2
M	D	6.000	20,075	44			20,119	3
M	D	8.000	58,803	995	175		59,623	4
M	D	10.000	3,568				3,568	5
M	S	10.000	750				750	6
M	D	12.000	26,843				26,843	7
M	D	16.000	75				75	8
Total Within Municipality			118,901	1,039	1,195	0	118,745	
Total Utility			118,901	1,039	1,195	0	118,745	

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.

The main additions were financed half by the utility (through long-term borrowing) and half by a federal 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	373		16		357	9	1
M	1.000	565	18			583	113	2
P	1.000	1				1	0	3
M	1.250	9				9	0	4
M	1.500	13				13		5
M	2.000	22				22	5	6
M	3.000	2				2		7
M	4.000	3	1			4		8
M	6.000	16	1			17	10	9
M	8.000	2				2		10
M	12.000	1				1		11
Total Utility		1,007	20	16	0	1,011	137	

WATER SERVICES

Water Services (Page W-20)

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

The service additions were financed half by the utility and half by a Safe Drinking Water Loan Grant.

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	922	6			928	67	1
0.750	1				1	0	2
1.000	21	2	1		22	3	3
1.250	4				4	0	4
1.500	15				15	1	5
2.000	8				8	0	6
3.000	3	1			4	2	7
4.000	9				9	4	8
6.000	6				6	6	9
10.000	2				2	2	10
12.000	1				1	1	11
Total:	992	9	1	0	1,000	86	

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	793	78	7	11	3	36	928	1
0.750	0	0	1	0	0	0	1	2
1.000	2	14	0	6	0	0	22	3
1.250	3	0	0	1	0	0	4	4
1.500	0	8	4	2	1	0	15	5
2.000	0	2	2	4	0	0	8	6
3.000	0	3	0	1	0	0	4	7
4.000	0	1	3	1	4	0	9	8
6.000	0	0	0	0	6	0	6	9
10.000	0	0	1	0	1	0	2	10
12.000	0	0	0	0	1	0	1	11
Total:	798	106	18	26	16	36	1,000	

METERS

Meters (Page W-21)

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

Appointments are made with customers to come in and test their meters. The city is using this scheduling to ensure that an adequate amount of meters are tested each year.

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

Yes, station meters are tested every year.

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	189	3	1		191	2
Total Fire Hydrants	189	3	1	0	191	
Flushing Hydrants						
	3		1		2	3
Total Flushing Hydrants	3	0	1	0	2	

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:	194
Number of distribution system valves end of year:	534
Number of distribution valves operated during year:	304