



3014 (02-05-09)

ANNUAL REPORT

OF

Name: BRILLION MUNICIPAL WATER UTILITY

Principal Office: 130 CALUMET STREET
BRILLION, WI 54110

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRILLION MUNICIPAL WATER UTILITY**Utility Address:** 130 CALUMET STREET
BRILLION, WI 54110**When was utility organized?** 1/1/1921**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LORI GOSZ**Title:** CITY ADMINISTRATOR**Office Address:**130 CALUMET STREET
BRILLION, WI 54110**Telephone:** (920) 756 - 2250**Fax Number:** (920) 756 - 2351**Email Address:** admin@ci.brillion.wi.us

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

Name: DAVE MACCOUX**Title:** SHAREHOLDER**Office Address:** SCHENCK SC2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4114**Fax Number:** (920) 617 - 2511**Email Address:** dave.maccoux@schencksc.com

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

Name: JEFF WITTMAN**Title:** CHAIRMAN**Office Address:**130 CALUMET STREET
BRILLION, WI 54110**Telephone:** (920) 756 - 2250**Fax Number:** (720) 756 - 2351**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: DAVE MACCOUX**Title:** SHAREHOLDER**Office Address:** SCHENCK SC2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (902) 455 - 4114**Fax Number:** (920) 617 - 2511**Email Address:** dave.maccoux@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/19/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: LORI GOSZ

Title: CITY ADMINISTRATOR

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

Email Address: admin@ci.brillion.wi.us

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- ROBERT BRICK, COUNCIL REP
- GARY DIETER, MAYOR
- LEONARD KOPIDLANSKY
- MARY JO KRUEGER
- JOE LEVASH
- DAVE SCHWANN, VICE-CHAIRPERSON
- WALTER SONNABEND,
- JEFF WITTMAN, CHAIRPERSON

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)? YES

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

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)
1377 MIDWAY ROAD
P.O. BOX 418
MENASHA, WI 54952-0418

Contact Person: RANDY MUCH

Title: MANAGER

Telephone: (920) 751 - 4299

Fax Number: (920) 751 - 4284

Email Address:

Contract/Agreement beginning-ending dates: 1/1/2009 12/31/2009

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

MCO is responsible to provide management, supervision and certified personnel necessary to operate and maintain the City's regulated water utility and non-regulated sewer utility. The City makes policy decisions and process billings.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	444,272	501,621	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	330,300	300,550	2
Depreciation Expense (403)	89,845	85,520	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	70,064	62,253	5
Total Operating Expenses	490,209	448,323	
Net Operating Income	(45,937)	53,298	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(45,937)	53,298	
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)	3,992	7,421	10
Miscellaneous Nonoperating Income (421)	0	163,330	11
Total Other Income	3,992	170,751	
Total Income	(41,945)	224,049	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,055)	(10,055)	12
Other Income Deductions (426)	14,450	13,315	13
Total Miscellaneous Income Deductions	4,395	3,260	
Income Before Interest Charges	(46,340)	220,789	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	45,949	49,079	14
Amortization of Debt Discount and Expense (428)	5,331	5,331	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	51,280	54,410	
Net Income	(97,620)	166,379	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,941,258	1,774,334	20
Balance Transferred from Income (433)	(97,620)	166,379	21
Miscellaneous Credits to Surplus (434)	0	545	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,843,638	1,941,258	

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	444,272	0	444,272	1
Total (Acct. 400):	444,272	0	444,272	
Operation and Maintenance Expense (401-402):				
Derived	330,300	0	330,300	2
Total (Acct. 401-402):	330,300	0	330,300	
Depreciation Expense (403):				
Derived	89,845	0	89,845	3
Total (Acct. 403):	89,845	0	89,845	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	70,064	0	70,064	5
Total (Acct. 408):	70,064	0	70,064	
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:	(45,937)	0	(45,937)	
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	3,992		3,992	11
Total (Acct. 419):	3,992	0	3,992	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	3,992	0	3,992	

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	(10,055)	0	(10,055)	14
NONE			0	15
Total (Acct. 425):	(10,055)	0	(10,055)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	14,450	14,450	16
NONE			0	17
Total (Acct. 426):	0	14,450	14,450	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,055)	14,450	4,395	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	45,949	0	45,949	18
Total (Acct. 427):	45,949	0	45,949	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION	5,331		5,331	19
Total (Acct. 428):	5,331	0	5,331	
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:	51,280	0	51,280	
NET INCOME:	(83,170)	(14,450)	(97,620)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,209,518	731,740	1,941,258	24
Total (Acct. 216):	1,209,518	731,740	1,941,258	
Balance Transferred from Income (433):				
Derived	(83,170)	(14,450)	(97,620)	25
Total (Acct. 433):	(83,170)	(14,450)	(97,620)	
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):	1,126,348	717,290	1,843,638	

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	444,272	0	0	0	444,272	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	444,272	0	0	0	444,272	

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	14,868	0	14,868	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	14,868	0	14,868	

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	0.2	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,278,227	3,985,967	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,051,402	1,062,118	2
Net Utility Plant	3,226,825	2,923,849	
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)	84,323	84,323	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	115,616	114,497	8
Other Special Funds (128)	169,909	169,619	9
Total Other Property and Investments	369,848	368,439	
CURRENT AND ACCRUED ASSETS			
Cash (131)	0	401,313	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)	127,401	120,068	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)	11,027	12,117	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	9,287	10,073	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	147,715	543,571	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	42,563	47,894	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	42,563	47,894	
Total Assets and Other Debits	3,786,951	3,883,753	

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)	233,298	233,298	33
Appropriated Earned Surplus (215)	195,369	195,369	34
Unappropriated Earned Surplus (216)	1,843,638	1,941,258	35
Total Proprietary Capital	2,272,305	2,369,925	
LONG-TERM DEBT			
Bonds (221)	913,000	978,500	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	253,590	295,855	38
Total Long-Term Debt	1,166,590	1,274,355	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	11,697	18,783	40
Payables to Municipality (233)	118,040	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	70,336	62,478	43
Interest Accrued (237)	6,430	6,836	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	783	551	46
Total Current and Accrued Liabilities	207,286	88,648	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	140,770	150,825	49
Total Deferred Credits	140,770	150,825	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,786,951	3,883,753	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,985,967	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,276,516	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	927,444	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)	74,267				8
Total Utility Plant	4,278,227	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)	834,874	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	216,528	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	1,051,402	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,226,825	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)	820,485				820,485	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	89,845				89,845	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,334				6,334	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	96,179	0	0	0	96,179	16
Debits during year						17
Book cost of plant retired	59,900				59,900	18
Cost of removal	21,890				21,890	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	81,790	0	0	0	81,790	25
Balance end of year (111.1)	834,874	0	0	0	834,874	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)	241,633				241,633	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	14,450				14,450	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	14,450	0	0	0	14,450	16
Debits during year						17
Book cost of plant retired	39,555				39,555	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	39,555	0	0	0	39,555	25
Balance end of year (111.2)	216,528	0	0	0	216,528	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 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)	11,027	12,117	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	11,027	12,117	

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)				
1997 Mortgage Revenue Bonds	1,711	428	11,124	1
2004 MORTGAGE REVENUE BONDS	2,690	428	25,555	2
LOSS ON ADVANCE REFUNDING	930	428	5,884	3
Total			42,563	
Unamortized premium on debt (251)				
NONE				4
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	233,298	1
Changes during year (explain):		
NONE		2
Balance end of year	233,298	

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 MORTGAGE REVENUE BONDS	04/01/2004	05/01/2019	3.66%	913,000	1
Total Bonds (Account 221):				913,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
2005 BANK LOAN	06/02/2005	06/02/2010	3.99%	253,590	2
Total for Account 224				253,590	
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	62,478	1
Accruals:		
Charged water department expense	70,064	2
Charged electric department expense		3
Charged sewer department expense	2,025	4
Other (explain):		
NONE		5
Total Accruals and other credits	72,089	
Taxes paid during year:		
County, state and local taxes	62,478	6
Social Security taxes	1,331	7
PSC Remainder Assessment	422	8
Other (explain):		
NONE		9
Total payments and other debits	64,231	
Balance end of year	70,336	

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 MORTGAGE REVENUE BONDS	5,888	34,434	34,705	5,617	1
PAYING AGENT FEES	0	500	500	0	2
Subtotal	5,888	34,934	35,205	5,617	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2005 GENERAL OBLIGATION NOTE	948	11,015	11,150	813	4
Subtotal	948	11,015	11,150	813	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	6,836	45,949	46,355	6,430	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	84,323	2
Total (Acct. 124):	84,323	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND	115,616	4
Total (Acct. 126):	115,616	
Other Special Funds (128):		
REVENUE BOND RESERVE FUND	121,613	5
REVENUE BOND SPECIAL REDEMPTION FUND	48,296	6
Total (Acct. 128):	169,909	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	127,401	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	127,401	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	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)	
Prepayments (165):		
PREPAID MANAGEMENT CONTRACT	9,287	17
Total (Acct. 165):	9,287	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	118,040	* 23
Total (Acct. 233):	118,040	
Other Deferred Credits (253):		
Regulatory Liability	140,770	24
NONE		25
Total (Acct. 253):	140,770	

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.

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,111,439	0	0	0	3,111,439	1
Materials and Supplies	11,572	0	0	0	11,572	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	827,679	0	0	0	827,679	4
Customer Advances for Construction					0	5
Regulatory Liability	145,797	0	0	0	145,797	6
NONE					0	7
Average Net Rate Base	2,149,535	0	0	0	2,149,535	
Net Operating Income	(45,937)	0	0	0	(45,937)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.14%	N/A	N/A	N/A	-2.14%	

**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	150,825	0	0	0	150,825	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	10,055	0	0	0	10,055	3
Other (specify):						
NONE					0	4
Balance End of Year	140,770	0	0	0	140,770	

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.

In 2009 Brillion water utility filed a rate increase.

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)	434,900	492,574	1
Total Sales of Water	434,900	492,574	
Other Operating Revenues			
Forfeited Discounts (470)	1,865	1,078	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,507	7,969	5
Total Other Operating Revenues	9,372	9,047	
Total Operating Revenues	444,272	501,621	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	6,346	7,775	6
Pumping Expenses (620-625)	54,631	64,956	7
Water Treatment Expenses (630-635)	145,996	124,343	8
Transmission and Distribution Expenses (640-655)	58,745	60,856	9
Customer Accounts Expenses (901-906)	15,730	15,064	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	48,852	27,556	12
Total Operation and Maintenance Expenses	330,300	300,550	
Other Operating Expenses			
Depreciation Expense (403)	89,845	85,520	13
Amortization Expense (404-407)		0	14
Taxes (408)	70,064	62,253	15
Total Other Operating Expenses	159,909	147,773	
Total Operating Expenses	490,209	448,323	
NET OPERATING INCOME	(45,937)	53,298	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,051	48,231	113,998	5
Commercial (461.2)	117	16,475	31,800	6
Industrial (461.3)	22	163,309	165,104	7
Public Authority (461.4)	17	4,938	9,323	8
Total Metered Sales to General Customers (461)	1,207	232,953	320,225	
Private Fire Protection Service (462)	15		14,924	9
Public Fire Protection Service (463)	1,204		99,751	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,426	232,953	434,900	

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)	99,751	3
NONE		4
Total Public Fire Protection Service (463)	99,751	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,865	6
Other (specify):		
Total Forfeited Discounts (470)	1,865	
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 REVENUES	171	9
Return on net investment in meters charged to sewer department	7,336	10
Other (specify):		
Total Other Water Revenues (474)	7,507	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	6,270	7,775	3
Maintenance of Water Source Plant (605)	76	0	4
Total Source of Supply Expenses	6,346	7,775	
PUMPING EXPENSES			
Operation Labor (620)	2,436	3,906	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	48,061	51,294	7
Operation Supplies and Expenses (623)	641	511	8
Maintenance of Pumping Plant (625)	3,493	9,245	* 9
Total Pumping Expenses	54,631	64,956	
WATER TREATMENT EXPENSES			
Operation Labor (630)	45,143	41,492	10
Chemicals (631)	90,135	75,708	11
Operation Supplies and Expenses (632)	0	11	12
Maintenance of Water Treatment Plant (635)	10,718	7,132	13
Total Water Treatment Expenses	145,996	124,343	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,808	15,098	* 16
Maintenance of Mains (651)	18,767	22,918	17
Maintenance of Services (652)	22,869	12,319	* 18
Maintenance of Meters (653)	3,391	2,166	19
Maintenance of Hydrants (654)	11,910	8,325	20
Maintenance of Other Plant (655)	0	30	21
Total Transmission and Distribution Expenses	58,745	60,856	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	989	822	22
Accounting and Collecting Labor (902)	11,572	11,112	23
Supplies and Expenses (903)	3,169	3,130	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	15,730	15,064	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	3,296	3,200	28
Office Supplies and Expenses (921)	3,011	2,804	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	20,790	4,553	31 *
Property Insurance (924)	8,375	8,575	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	5,831	5,277	34
Regulatory Commission Expenses (928)	5,351	300	35
Miscellaneous General Expenses (930)		0	36
Transportation Expenses (933)	1,184	1,608	37
Maintenance of General Plant (935)	1,014	1,239	38
Total Administrative and General Expenses	48,852	27,556	
Total Operation and Maintenance Expenses	330,300	300,550	

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 pumping plant (625): Door replacement and other improvements made to well houses in 2008.

Maintenance of services (652): There was 4 service breaks in the current year compared to 2 in 2008.

Maintenance of Distribution Reservoirs and Standpipes (650): Work completed on Glendale Ave. water tower along with engineering and inspection time during 2008.

Outside Service Employed (923): Expense additional engineering and the safe drinking loan application.

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		70,336	62,478	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,025	1,933	2
Net property tax equivalent		68,311	60,545	
Social Security		1,331	1,317	3
PSC Remainder Assessment		422	391	4
Other (specify): NONE			0	5
Total tax expense		70,064	62,253	

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			Calumet				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.166616				2
County tax rate	mills		4.864481				3
Local tax rate	mills		7.829871				4
School tax rate	mills		9.076862				5
Voc. school tax rate	mills		1.684179				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		23.622009				9
Less: state credit	mills		1.580500				10
Net tax rate	mills		22.041509				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.829871				12
Combined School Tax Rate	mills		10.761041				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		18.590912				15
Total Tax Rate	mills		23.622009				16
Ratio of Local and School Tax to Total	dec.		0.787017				17
Total tax net of state credit	mills		22.041509				18
Net Local and School Tax Rate	mills		17.347032				19
Utility Plant, Jan. 1	\$	3,985,967	3,985,967				20
Materials & Supplies	\$	12,117	12,117				21
Subtotal	\$	3,998,084	3,998,084				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	3,998,084	3,998,084				24
Assessment Ratio	dec.		1.014151				25
Assessed Value	\$	4,054,661	4,054,661				26
Net Local & School Rate	mills		17.347032				27
Tax Equiv. Computed for Current Year	\$	70,336	70,336				28
Tax Equivalent per 1994 PSC Report	\$	56,131					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	70,336					31
Footnotes							32

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)	10,188				10,188	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)	43,746				43,746	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	53,934	0	0	0	53,934	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	293,590				293,590	12
Other Power Production Equipment (323)	32,582				32,582	13
Electric Pumping Equipment (325)	127,943	43,424	9,000		162,367	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	6,822				6,822	16
Total Pumping Plant	460,937	43,424	9,000	0	495,361	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	56,047				56,047	18
Sand or Other Media Filtration Equipment (332)	488,387	10,529	1,800		497,116	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	544,434	10,529	1,800	0	553,163	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	191,539				191,539	24
Transmission and Distribution Mains (343)	1,051,870	271,983	39,512		1,284,341	25
Services (345)	94,105	29,551	3,338		120,318	26
Meters (346)	230,163	1,342	1,000		230,505	27
Hydrants (348)	195,042	33,224	5,250		223,016	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,762,719	336,100	49,100	0	2,049,719	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	1,488				1,488	31
Office Furniture and Equipment (391)	7,440				7,440	32
Computer Equipment (391.1)	34,554				34,554	33
Transportation Equipment (392)	23,544				23,544	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	9,732				9,732	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	1,500				1,500	38
Communication Equipment (397)	46,081				46,081	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	124,339	0	0	0	124,339	
Total utility plant in service directly assignable	2,946,363	390,053	59,900	0	3,276,516	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,946,363	390,053	59,900	0	3,276,516	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	849,596		36,473		813,123	25
Services (345)	101,264		3,082		98,182	26
Meters (346)	0				0	27
Hydrants (348)	16,139				16,139	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	966,999	0	39,555	0	927,444	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	966,999	0	39,555	0	927,444	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	966,999	0	39,555	0	927,444	

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			23,919	23,919	1
February			20,549	20,549	2
March			22,470	22,470	3
April			20,496	20,496	4
May			22,583	22,583	5
June			24,507	24,507	6
July			26,574	26,574	7
August			26,665	26,665	8
September			25,200	25,200	9
October			25,038	25,038	10
November			22,711	22,711	11
December			21,817	21,817	12
Total annual pumpage	0	0	282,529	282,529	

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):	282,529	1
Less: Gallons (000's) used in the treatment process:	16,743	2
Subtotal: Gallons (000's) entering distribution system:	265,786	3
Less: Gallons (000's) sold:	232,953	4
Gallons (000's) entering distribution system but not sold:	32,833	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,353	7
Gallons (000's) used for fire protection:	337	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	1,690	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,200	13
Gallons (000's) lost due to service leaks or breaks:	7,000	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	250	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	22,693	17
Subtotal of Estimated Losses:	31,143	18
Percentage of water entering distribution system sold:	88%	19
Percentage of unaccounted for water:	8%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,315	22
Date of maximum: 06/24/2009		23
Cause of maximum: Seasonal		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	446	25
Date of minimum: 01/01/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	473,345	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:	4	32
Number of service breaks repaired this year:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN STREET	Well #1	805	12	281,172	Yes	1
MAIN STREET	Well #2	178	24	1,149,266	Yes	2
WATER STREET	Well #3	185	24	1,180,045	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	MAIN STREET	MAIN STREET	WATER STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEABODY FLOWAY	PEABODY FLOWAY	LAYNE MEMPHIS	5
Year Installed	2009	1987	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	539	539	603	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9
Year Installed	2009	1987	1989	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2	WELL #3	15
Location	MAIN STREET	MAIN STREET	WATER STREET	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	LAYNE MEMPHIS	GOULDS	GOULDS	19
Year Installed	2009	2000	2000	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	195	798	819	22
Pump Motor or Standby Engine Mfr	U S MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	23
Year Installed	1992	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	40	60	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	GLENVIEW WEST	HORN PARK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1966	1966		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	130	130		6
Total capacity in gallons (actual)	150,000	200,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3997	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	3,292				3,292	1
P	D	4.000	159	7			166	2
M	D	6.000	41,641		1,326		40,315	3
P	D	6.000	1,353	182			1,535	4
M	D	8.000	16,677		1,561		15,116	5
P	D	8.000	19,144	1,615			20,759	6
M	D	10.000	14,555		2,258		12,297	7
P	D	10.000	6,137	6			6,143	8
P	D	12.000	3,300	3,335			6,635	9
P	D	16.000	2,416				2,416	10
Total Within Municipality			108,674	5,145	5,145	0	108,674	
Total Utility			108,674	5,145	5,145	0	108,674	

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.

All of the mains were financed by the utility from cash reserves.

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	907	0	28	0	879	2	1
M	1.000	159	0	7	0	152	60	2
P	1.000	11	37	0	0	48	0	3
M	1.500	27	0	0	0	27	3	4
P	1.500	1	4	0	0	5	0	5
M	2.000	11	1	1	0	11	0	6
M	3.000	7	0	0	0	7	0	7
P	4.000	1	0	0	0	1	0	8
M	6.000	7	0	2	0	5	0	9
P	6.000	6	1	0	0	7	0	10
M	8.000	1	0	0	0	1	0	11
P	8.000	3	2	0	0	5	0	12
Total Utility		1,141	45	38	0	1,148	65	

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.

All new services were financed by the utility out of operating cash.

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	60		2		58	0	1
0.750	1,097		8		1,089	0	2
1.000	42	2	1		43	0	3
1.500	38		3		35	0	4
2.000	27	1			28	0	5
3.000	9				9	0	6
4.000	1				1	0	7
6.000	3				3	3	8
Total:	1,277	3	14	0	1,266	3	

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	45	4	1	0	0	8	58	1
0.750	983	59	3	0	3	41	1,089	2
1.000	0	29	1	2	1	10	43	3
1.500	0	21	3	2	0	9	35	4
2.000	0	8	5	5	0	10	28	5
3.000	0	1	4	2	0	2	9	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	3	0	0	0	3	8
Total:	1,028	122	20	12	4	80	1,266	

METERS

Meters (Page W-21)

If Tested During Year column total is zero, please explain.

The utility replaced all meters in the past few years therefore they did not test any meters in the current year.

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

The utility replaced all meters in the past few years therefore they did not test any meters in the current 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

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	198	12	9		201	2
Total Fire Hydrants	198	12	9	0	201	
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:	201
Number of distribution system valves end of year:	491
Number of distribution valves operated during year:	246