



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF HORICON - WATER UTILITY

Principal Office: 404 EAST LAKE STREET
HORICON, WI 53032

For the Year Ended: DECEMBER 31, 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 DAVE J PASEWALD of
(Person responsible for accounts)

City of Horicon - Water Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/01/2010
(Date)

CLERK/TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Horicon Water Department
Horicon, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Horicon Water Department, an enterprise fund of the City of Horicon as of December 31, 2009 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

BAKER TILLY VIRCHOW KRAUSE, LLP

Madison, Wisconsin
_____, 2010

TABLE OF CONTENTS

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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HORICON - WATER UTILITY

Utility Address: 404 EAST LAKE STREET
HORICON, WI 53032

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. DAVID N MAGNUSSEN

Title: SUPERVISOR UTILITIES/PUBLIC WORKS

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

Email Address: hwwtp@powerweb.net

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

Name: CHAD HIBRAY

Title: SENIOR ACCOUNTANT

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

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

Telephone: (608) 240 - 2595

Fax Number: (608) 249 - 8532

Email Address: chad.hibray@bakertilly.com

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

Name: JACK FLOURO

Title: CHAIRMAN, PUBLIC WORKS COMMITTEE

Office Address:

404 E LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

Email Address:

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

YES

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

Name:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2009

Period covered by most recent audit: 1/1/09-12/31/09

Names and titles of utility management including manager or superintendent:

Name: DAVID MAGNUSSEN

Title: UTILITY SUPERVISOR

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3544

Fax Number: (920) 485 - 3503

Email Address: hwwtp@powerweb.net

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

Names of members of utility commission/committee:

NATE ANFINSON
JACK FLOURO, CHAIRMAN
DICK MARSCHKE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

Email Address:

Contract/Agreement beginning-ending dates:

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

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	603,807	625,232	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	409,332	303,160	2
Depreciation Expense (403)	137,588	129,010	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	89,690	82,366	5
Total Operating Expenses	636,610	514,536	
Net Operating Income	(32,803)	110,696	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(32,803)	110,696	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	1,600	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,502	13,427	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	6,502	15,027	
Total Income	(26,301)	125,723	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,093)	(5,093)	12
Other Income Deductions (426)	7,204	7,204	13
Total Miscellaneous Income Deductions	2,111	2,111	
Income Before Interest Charges	(28,412)	123,612	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	64,009	49,096	14
Amortization of Debt Discount and Expense (428)	8,905	3,324	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	6,746	8,552	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	9,240	0	19
Total Interest Charges	70,420	60,972	
Net Income	(98,832)	62,640	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,334,914	2,272,274	20
Balance Transferred from Income (433)	(98,832)	62,640	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)	2,236,082	2,334,914	

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	603,807	0	603,807	1
Total (Acct. 400):	603,807	0	603,807	
Operation and Maintenance Expense (401-402):				
Derived	409,332	0	409,332	2
Total (Acct. 401-402):	409,332	0	409,332	
Depreciation Expense (403):				
Derived	137,588	0	137,588	3
Total (Acct. 403):	137,588	0	137,588	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	89,690	0	89,690	5
Total (Acct. 408):	89,690	0	89,690	
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:	(32,803)	0	(32,803)	
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):				
INVESTMENT INCOME	6,502		6,502	11
Total (Acct. 419):	6,502	0	6,502	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	6,502	0	6,502	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,093)	0	(5,093)	14
NONE			0	15
Total (Acct. 425):	(5,093)	0	(5,093)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	7,204	7,204	16
NONE			0	17
Total (Acct. 426):	0	7,204	7,204	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,093)	7,204	2,111	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	64,009	0	64,009	18
Total (Acct. 427):	64,009	0	64,009	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COSTS	8,905		8,905	19
Total (Acct. 428):	8,905	0	8,905	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	6,746	0	6,746	21
Total (Acct. 430):	6,746	0	6,746	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
CAPITALIZED INTEREST	9,240		9,240	23
Total (Acct. 432):	9,240	0	9,240	
TOTAL INTEREST CHARGES:	70,420	0	70,420	
NET INCOME:	(91,628)	(7,204)	(98,832)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,029,415	305,499	2,334,914	24
Total (Acct. 216):	2,029,415	305,499	2,334,914	
Balance Transferred from Income (433):				
Derived	(91,628)	(7,204)	(98,832)	25
Total (Acct. 433):	(91,628)	(7,204)	(98,832)	
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):	1,937,787	298,295	2,236,082	

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	603,807	0	0	0	603,807	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	603,807	0	0	0	603,807	

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	111,139	0	111,139	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	111,139	0	111,139	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	5,498,771	4,607,123	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,401,959	1,323,409	2
Net Utility Plant	4,096,812	3,283,714	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	500	500	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	500	500	
Investment in Municipality (123)	0	0	5
Other Investments (124)	4,936	4,936	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	388,533	340,769	9
Total Other Property and Investments	393,969	346,205	
CURRENT AND ACCRUED ASSETS			
Cash (131)	8,238	11,655	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	177,058	267,211	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	125,478	128,632	15
Other Accounts Receivable (143)	111,755	103,971	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	171,904	1,457	18
Plant Materials and Operating Supplies (154)	16,521	15,370	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	610,954	528,296	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,307	17,469	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)	97,173	54,844	32
Total Deferred Debits	122,480	72,313	
Total Assets and Other Debits	5,224,215	4,230,528	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	532,624	532,624	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,236,082	2,334,914	35
Total Proprietary Capital	2,768,706	2,867,538	
LONG-TERM DEBT			
Bonds (221)	990,132	940,000	36
Advances from Municipality (223)	111,491	148,745	37
Other Long-Term Debt (224)	1,189,873	0	38
Total Long-Term Debt	2,291,496	1,088,745	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	26,482	12,164	40
Payables to Municipality (233)	0	154,906	41
Customer Deposits (235)	12,465	12,325	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	17,540	11,810	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	29,579		46
Total Current and Accrued Liabilities	86,066	191,205	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	77,947	83,040	49
Total Deferred Credits	77,947	83,040	
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	5,224,215	4,230,528	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

Account 242 - includes GASB 45 OPEB Liability

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,607,123	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)	5,043,467	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	455,304	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	5,498,771	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)	1,250,524	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	151,435	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	1,401,959	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	4,096,812	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,179,178				1,179,178	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	137,588				137,588	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,751				7,751	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	145,339	0	0	0	145,339	16
Debits during year						17
Book cost of plant retired	73,993				73,993	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	73,993	0	0	0	73,993	25
Balance end of year (111.1)	1,250,524	0	0	0	1,250,524	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)	144,231				144,231	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	7,204				7,204	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	7,204	0	0	0	7,204	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	151,435	0	0	0	151,435	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Land owned by utility	500			500	2
Total Nonutility Property (121)	500	0	0	500	
Less accum. prov. depr. & amort. (122)	0			0	3
 Net Nonutility Property	500	0	0	500	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	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)	16,521	15,370	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	16,521	15,370	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2002 WATER REVENUE BONDS	3,324	428	14,145	1
2009 BOND ANTICIPATION NOTES	5,581	428	11,162	2
Total			25,307	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	532,624	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>532,624</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2002 WATER REVENUE BONDS	02/01/2002	10/01/2021	4.83%	885,000	1
2009 CLEAN WATER FUND LOAN	12/09/2009	05/01/2029	2.65%	105,132	2
Total Bonds (Account 221):				990,132	

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)					
2002 ADVANCE	07/01/2002	12/01/2012	5.00%	111,491	1
Total for Account 223				111,491	
Other Long-Term Debt (224)					
2009 BOND ANTICIPATION NOTES	05/14/2009	05/01/2011	1.97%	1,189,873	2
Total for Account 224				1,189,873	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	83,096	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	83,096	
Taxes paid during year:		
County, state and local taxes	74,091	6
Social Security taxes	8,486	7
PSC Remainder Assessment	519	8
Other (explain):		
NONE		9
Total payments and other debits	83,096	
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)					
2002 WATER REVENUE BONDS	11,810	46,608	47,240	11,178	1
2009 CLEAN WATER FUND LOAN	0	2,396	0	2,396	2
Subtotal	11,810	49,004	47,240	13,574	
Advances from Municipality (223)					
2002 ADVANCE	0	6,746	6,746	0	3
Subtotal	0	6,746	6,746	0	
Other Long-Term Debt (224)					
2009 BOND ANTICIPATION NOTE	0	15,005	11,039	3,966	4
Subtotal	0	15,005	11,039	3,966	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	11,810	70,755	65,025	17,540	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	4,936	2
Total (Acct. 124):	4,936	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESERVE ACCOUNT	122,604	5
DEPRECIATION ACCOUNT	176,730	6
REDEMPTION ACCOUNT	76,734	7
WATER TOWER LEASE DEPOSIT	12,465	8
Total (Acct. 128):	388,533	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	125,478	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	125,478	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	107,756	15
Merchandising, jobbing and contract work		16
Other (specify):		
NONE	3,999	17
Total (Acct. 143):	111,755	
Receivables from Municipality (145):		
4TH QUARTER HYDRANT RENTAL	44,188	18
VARIOUS OPERATING ITEMS FROM MUNICIPALITY	127,716	* 19
Total (Acct. 145):	171,904	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PRELIMINARY ENGINEERING	97,173	25
Total (Acct. 186):	97,173	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	71,298	27
COMPENSATED ABSENCES	6,649	28
Total (Acct. 253):	77,947	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

n/a

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

145 - Allocation of debt proceeds due from the city.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,597,643	0	0	0	4,597,643	1
Materials and Supplies	15,945	0	0	0	15,945	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,214,851	0	0	0	1,214,851	4
Customer Advances for Construction					0	5
Regulatory Liability	73,844	0	0	0	73,844	6
NONE					0	7
Average Net Rate Base	3,324,893	0	0	0	3,324,893	
Net Operating Income	(32,803)	0	0	0	(32,803)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.99%	N/A	N/A	N/A	-0.99%	

**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	76,391	0	0	0	76,391	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,093	0	0	0	5,093	3
Other (specify):						
NONE					0	4
Balance End of Year	71,298	0	0	0	71,298	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	538,809	562,000	1
Total Sales of Water	538,809	562,000	
Other Operating Revenues			
Forfeited Discounts (470)	2,357	2,153	2
Rents from Water Property (472)	53,579	53,329	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	9,062	7,750	5
Total Other Operating Revenues	64,998	63,232	
Total Operating Revenues	603,807	625,232	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	639	18	6
Pumping Expenses (620-625)	42,898	40,712	7
Water Treatment Expenses (630-635)	30,586	22,973	8
Transmission and Distribution Expenses (640-655)	140,299	88,202	9
Customer Accounts Expenses (901-906)	29,616	25,617	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	165,294	125,638	12
Total Operation and Maintenance Expenses	409,332	303,160	
Other Operating Expenses			
Depreciation Expense (403)	137,588	129,010	13
Amortization Expense (404-407)		0	14
Taxes (408)	89,690	82,366	15
Total Other Operating Expenses	227,278	211,376	
Total Operating Expenses	636,610	514,536	
NET OPERATING INCOME	(32,803)	110,696	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,283	58,081	214,569	5
Commercial (461.2)	143	15,580	47,029	6
Industrial (461.3)	25	41,102	65,746	7
Public Authority (461.4)	19	10,878	20,161	8
Total Metered Sales to General Customers (461)	1,470	125,641	347,505	
Private Fire Protection Service (462)	15		13,844	9
Public Fire Protection Service (463)	2		177,460	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,487	125,641	538,809	

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)	177,460	3
NONE		4
Total Public Fire Protection Service (463)	177,460	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,357	6
Other (specify):		
Total Forfeited Discounts (470)	2,357	
Rents from Water Property (472):		
WATER TOWER LEASE	53,579	7
Total Rents from Water Property (472)	53,579	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISC SERVICE REVENUES	1,947	9
Return on net investment in meters charged to sewer department	7,115	10
Other (specify):		
Total Other Water Revenues (474)	9,062	

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)	532	0	3
Maintenance of Water Source Plant (605)	107	18	4
Total Source of Supply Expenses	639	18	
PUMPING EXPENSES			
Operation Labor (620)	8,151	7,727	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	26,807	27,457	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	7,940	5,528	9
Total Pumping Expenses	42,898	40,712	
WATER TREATMENT EXPENSES			
Operation Labor (630)	2,677	3,376	10
Chemicals (631)	18,747	12,373	* 11
Operation Supplies and Expenses (632)	7,517	4,186	12
Maintenance of Water Treatment Plant (635)	1,645	3,038	13
Total Water Treatment Expenses	30,586	22,973	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	34,797	20,249	14
Operation Supplies and Expenses (641)	84	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,790	532	16
Maintenance of Mains (651)	85,574	41,723	17
Maintenance of Services (652)	7,924	13,289	18
Maintenance of Meters (653)	4,198	4,739	19
Maintenance of Hydrants (654)	5,644	7,589	20
Maintenance of Other Plant (655)	288	81	21
Total Transmission and Distribution Expenses	140,299	88,202	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,837	2,384	22
Accounting and Collecting Labor (902)	26,876	22,305	23
Supplies and Expenses (903)	903	928	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	29,616	25,617	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,897	17,832	28
Office Supplies and Expenses (921)	2,678	2,559	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	27,690	25,622	31
Property Insurance (924)	4,326	4,805	32
Injuries and Damages (925)	4,845	3,603	33
Employee Pensions and Benefits (926)	99,546	56,785	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	5,983	7,606	36
Transportation Expenses (933)	3,895	6,371	37
Maintenance of General Plant (935)	434	455	38
Total Administrative and General Expenses	165,294	125,638	
Total Operation and Maintenance Expenses	409,332	303,160	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Account 622 - Pumping is consistent with prior years.

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

Account 631 - Cost of chemicals increased in 2009 compared to 2008.

Account 640 - Increase due to hiring of a part-timer during summer.

Account 651 - Increase due to approximately 15 water main breaks in current year.

Account 652 - Decrease due to prior year having unusually high water service repairs.

Account 926 - Increase due to retirement of employee in current year and the City implemented GASB 45 requiring the OPEB ARC to be recorded in the current year.

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		83,097	76,438	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,412	2,048	2
Net property tax equivalent		80,685	74,390	
Social Security		8,486	7,458	3
PSC Remainder Assessment		519	518	4
Other (specify): NONE			0	5
Total tax expense		89,690	82,366	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213465				3
County tax rate	mills		6.387634				4
Local tax rate	mills		9.895695				5
School tax rate	mills		12.452052				6
Voc. school tax rate	mills		1.742977				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.691823				10
Less: state credit	mills		1.884121				11
Net tax rate	mills		28.807702				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.895695				14
Combined School Tax Rate	mills		14.195029				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.090724				17
Total Tax Rate	mills		30.691823				18
Ratio of Local and School Tax to Total	dec.		0.784923				19
Total tax net of state credit	mills		28.807702				20
Net Local and School Tax Rate	mills		22.611834				21
Utility Plant, Jan. 1	\$	4,607,123	4,607,123				22
Materials & Supplies	\$	15,370	15,370				23
Subtotal	\$	4,622,493	4,622,493				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,622,493	4,622,493				26
Assessment Ratio	dec.		0.795010				27
Assessed Value	\$	3,674,928	3,674,928				28
Net Local & School Rate	mills		22.611834				29
Tax Equiv. Computed for Current Year	\$	83,097	83,097				30
Tax Equivalent per 1994 PSC Report	\$	44,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	83,097					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	2,600				2,600	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	2,800				2,800	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	125,665				125,665	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	131,065	0	0	0	131,065	
PUMPING PLANT						
Land and Land Rights (320)	1,800				1,800	11
Structures and Improvements (321)	281,963				281,963	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	251,654				251,654	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	28,789				28,789	16
Total Pumping Plant	564,206	0	0	0	564,206	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	24,061				24,061	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	24,061	0	0	0	24,061	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,950				1,950	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	743,412				743,412	24
Transmission and Distribution Mains (343)	1,696,823	743,384	43,992		2,396,215	25
Services (345)	272,082	115,055	4,601		382,536	26
Meters (346)	268,463	42,354	15,400		295,417	27
Hydrants (348)	217,816	64,848	10,000		272,664	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	1,049				1,049	29
Total Transmission and Distribution Plant	3,201,595	965,641	73,993	0	4,093,243	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	2,480				2,480	32
Computer Equipment (391.1)	18,808				18,808	33
Transportation Equipment (392)	37,632				37,632	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	16,739				16,739	36
Laboratory Equipment (395)	2,263				2,263	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	8,280				8,280	39
SCADA Equipment (397.1)	128,041				128,041	40
Miscellaneous Equipment (398)	16,649				16,649	41
Total General Plant	230,892	0	0	0	230,892	
Total utility plant in service directly assignable	4,151,819	965,641	73,993	0	5,043,467	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,151,819	965,641	73,993	0	5,043,467	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	354,769				354,769	25
Services (345)	54,352				54,352	26
Meters (346)	0				0	27
Hydrants (348)	46,183				46,183	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	455,304	0	0	0	455,304	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	455,304	0	0	0	455,304	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	455,304	0	0	0	455,304	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,703	13,703	1
February			11,434	11,434	2
March			12,395	12,395	3
April			12,403	12,403	4
May			11,841	11,841	5
June			13,374	13,374	6
July			13,183	13,183	7
August			12,042	12,042	8
September			12,230	12,230	9
October			11,310	11,310	10
November			9,370	9,370	11
December			9,645	9,645	12
Total annual pumpage	0	0	142,930	142,930	

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):	142,930	1
Less: Gallons (000's) used in the treatment process:	9	2
Subtotal: Gallons (000's) entering distribution system:	142,921	3
Less: Gallons (000's) sold:	125,641	4
Gallons (000's) entering distribution system but not sold:	17,280	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,513	7
Gallons (000's) used for fire protection:	40	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	2,553	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,457	13
Gallons (000's) lost due to service leaks or breaks:	50	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	13,220	17
Subtotal of Estimated Losses:	14,727	18
Percentage of water entering distribution system sold:	88%	19
Percentage of unaccounted for water:	9%	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.)	972	22
Date of maximum: 01/29/2009		23
Cause of maximum: Water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	162	25
Date of minimum: 05/23/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	15	32
Number of service breaks repaired this year:	3	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,700	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BARSTOW STREET	#3	725	12	720,000	Yes	1
CLINTON STREET	#4	786	21	1,440,000	Yes	2
MILL STREET	#1	582	8	360,000	Yes	3
MILL STREET	#2	582	8	360,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLINTON STREET	MILL STREET	TOWER HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1975	1912	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	0	186	6
Total capacity in gallons (actual)	200,000	103,700	400,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			11
Filters, type (gravity, pressure, other, none)	NONE			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	Y			15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	176				176	1
M	D	4.000	12,401		27		12,374	2
P	D	4.000	0	27			27	3
M	D	6.000	53,540		569		52,971	4
P	D	6.000	0	569			569	5
P	D	8.000	39,067	3,217	3,217		39,067	6
M	D	10.000	0	300			300	7
P	D	10.000	14,287	4,713	5,013		13,987	8
M	D	12.000	11,072		2,172		8,900	9
P	D	12.000	0	2,172			2,172	10
Total Within Municipality			130,543	10,998	10,998	0	130,543	
Total Utility			130,543	10,998	10,998	0	130,543	

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.

Utility financed

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,079		106		973	19	1
P	1.000		108			108	0	2
M	1.000	333				333	41	3
M	1.250	10				10	1	4
P	1.500		4			4	0	5
M	1.500	23		4		19	2	6
P	2.000		3			3	0	7
M	2.000	34		3		31	5	8
M	4.000	10		2		8	1	9
P	4.000		1			1	0	10
M	6.000	8	3			11	1	11
M	8.000	14				14	7	12
Total Utility		1,511	119	115	0	1,515	77	

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.
Utility financed

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	*
0.625	1,489	248	213	(46)	1,478	216	1
0.750	0				0	0	2
1.000	37		1		36	1	3
1.250	0				0	0	4
1.500	27	1	2		26	3	5
2.000	23	1	2		22	2	6
3.000	4	1	1		4	4	7
4.000	3				3	3	8
6.000	1	1	1		1	1	9
8.000	2				2	2	10
10.000	1				1	1	11
Total:	1,587	252	220	(46)	1,573	233	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	*
0.625	1,280	87	8	7	0	96	1,478	1
0.750	0	0	0	0	0	0	0	2
1.000	4	23	6	3	0	0	36	3
1.250	0	0	0	0	0	0	0	4
1.500	0	20	3	2	0	1	26	5
2.000	0	13	4	4	0	1	22	6
3.000	0	0	2	2	0	0	4	7
4.000	0	0	2	1	0	0	3	8
6.000	0	0	1	0	0	0	1	9
8.000	0	0	0	0	2	0	2	10
10.000	0	0	0	0	1	0	1	11
Total:	1,284	143	26	19	3	98	1,573	

METERS

Meters (Page W-21)

Explain all reported adjustments.

A more accurate count was completed by the City. The adjustments reflect the new count.

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

Tested on a rotational basis and replaced as needed.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	258	22	20		260	2
Total Fire Hydrants	258	22	20	0	260	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	258
Number of distribution system valves end of year:	237
Number of distribution valves operated during year:	50