



3013 (01-03-11)

**ANNUAL REPORT**

OF

Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Principal Office: N398 CTH "N"  
APPLETON, WI 54915

For the Year Ended: DECEMBER 31, 2010

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 JOANN ASHAUER of  
(Person responsible for accounts)

Darboy Joint Sanitary District No. 1, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/29/2011  
(Date)

BUSINESS MANAGER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** DARBOY JOINT SANITARY DISTRICT NO. 1

**Utility Address:** N398 CTH "N"  
APPLETON, WI 54915

**When was utility organized?** 12/31/1985

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MS JOANN M ASHAUER

**Title:** BUSINESS MANAGER

**Office Address:** DARBOY SANITARY DISTRICT  
N398 CTH "N"  
APPLETON, WI 54915

**Telephone:** (920) 788 - 6048

**Fax Number:** (920) 788 - 6130

**Email Address:** dsd@athenet.net

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

**Name:** MR JAMES J SALM

**Title:** PRESIDENT

**Office Address:**  
N398 CTH "N"  
APPLETON, WI 54915

**Telephone:** (920) 788 - 6048

**Fax Number:** (920) 788 - 6130

**Email Address:** dsd@athenet.net

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

**Date of most recent audit report:**

**Period covered by most recent audit:**

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**Names and titles of utility management including manager or superintendent:**

**Name:** MR PATRICK HENNESSEY

**Title:** OPERATOR

**Office Address:**  
N398 CTH "N"  
APPLETON, WI 54915

**Telephone:** (920) 788 - 6048

**Fax Number:** (920) 788 - 6130

**Email Address:** dsd@athenet.net

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**Name of utility commission/committee:** DARBOY JOINT SANITARY DISTRICT #1 COMMISSION

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**Names of members of utility commission/committee:**

MR MAURICE BROCKMAN, SECRETARY  
MR JAMES SALM, PRESIDENT  
MR GEORGE SCHMIDT, VICE-PRESIDENT

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## IDENTIFICATION AND OWNERSHIP

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Is sewer service rendered by the utility? YES

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:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

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Contract/Agreement beginning-ending dates:

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,115,681	1,086,237	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	944,272	886,272	2
Depreciation Expense (403)	162,711	158,073	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	4,151	3,474	5
<b>Total Operating Expenses</b>	<b>1,111,134</b>	<b>1,047,819</b>	
<b>Net Operating Income</b>	<b>4,547</b>	<b>38,418</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>4,547</b>	<b>38,418</b>	
<b>OTHER INCOME</b>			
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)	12,274	13,500	10
Miscellaneous Nonoperating Income (421)	76,483	70,373	11
<b>Total Other Income</b>	<b>88,757</b>	<b>83,873</b>	
<b>Total Income</b>	<b>93,304</b>	<b>122,291</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(45,529)	(45,529)	12
Other Income Deductions (426)	178,707	177,633	13
<b>Total Miscellaneous Income Deductions</b>	<b>133,178</b>	<b>132,104</b>	
<b>Income Before Interest Charges</b>	<b>(39,874)</b>	<b>(9,813)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	1,963	14
Amortization of Debt Discount and Expense (428)	2,205	2,204	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
<b>Total Interest Charges</b>	<b>2,205</b>	<b>4,167</b>	
<b>Net Income</b>	<b>(42,079)</b>	<b>(13,980)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,754,812	11,768,792	20
Balance Transferred from Income (433)	(42,079)	(13,980)	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>11,712,733</b>	<b>11,754,812</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,115,681	0	1,115,681	1
<b>Total (Acct. 400):</b>	<b>1,115,681</b>	<b>0</b>	<b>1,115,681</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	944,272	0	944,272	2
<b>Total (Acct. 401-402):</b>	<b>944,272</b>	<b>0</b>	<b>944,272</b>	
<b>Depreciation Expense (403):</b>				
Derived	162,711	0	162,711	3
<b>Total (Acct. 403):</b>	<b>162,711</b>	<b>0</b>	<b>162,711</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	4,151	0	4,151	5
<b>Total (Acct. 408):</b>	<b>4,151</b>	<b>0</b>	<b>4,151</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>4,547</b>	<b>0</b>	<b>4,547</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST FROM SAVINGS	3,529	0	3,529	11
INTEREST FROM SPECIAL ASSESSMENTS	8,745		8,745	12
<b>Total (Acct. 419):</b>	<b>12,274</b>	<b>0</b>	<b>12,274</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		76,483	76,483	13

## 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)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>76,483</b>	<b>76,483</b>	
<b>TOTAL OTHER INCOME:</b>	<b>12,274</b>	<b>76,483</b>	<b>88,757</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(45,529)	0	(45,529)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(45,529)</b>	<b>0</b>	<b>(45,529)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	178,707	178,707	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>178,707</b>	<b>178,707</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(45,529)</b>	<b>178,707</b>	<b>133,178</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	19
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
2003 GO PROMISSORY NOTES	2,205		2,205	20
<b>Total (Acct. 428):</b>	<b>2,205</b>	<b>0</b>	<b>2,205</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>2,205</b>	<b>0</b>	<b>2,205</b>	
<b>NET INCOME:</b>	<b>60,145</b>	<b>(102,224)</b>	<b>(42,079)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,903,495	8,851,317	11,754,812	25
<b>Total (Acct. 216):</b>	<b>2,903,495</b>	<b>8,851,317</b>	<b>11,754,812</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	60,145	(102,224)	<b>(42,079)</b>	<b>26</b>
<b>Total (Acct. 433):</b>	<b>60,145</b>	<b>(102,224)</b>	<b>(42,079)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	27
<b>Total (Acct. 434):</b>	0	0	0	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	28
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	29
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	30
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,963,640</b>	<b>8,749,093</b>	<b>11,712,733</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,115,681	0	0	0	1,115,681	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	294				294	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>1,115,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,115,387</b>	

## 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	207,091	0	207,091	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
<b>Total Payroll</b>	<b>207,091</b>	<b>0</b>	<b>207,091</b>	

## 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	4.0	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	15,706,104	15,518,243	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,943,471	3,560,155	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>11,762,633</b>	<b>11,958,088</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	169,498	174,313	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>169,498</b>	<b>174,313</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	147,992	208,484	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	188,271		15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	104,713	96,057	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	7,068	5,937	20
Plant Materials and Operating Supplies (154)	0	0	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>448,044</b>	<b>310,478</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	2,756	4,961	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>2,756</b>	<b>4,961</b>	
<b>Total Assets and Other Debits</b>	<b>12,382,931</b>	<b>12,447,840</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	11,712,733	11,754,812	37
<b>Total Proprietary Capital</b>	<b>11,712,733</b>	<b>11,754,812</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	78,319	55,619	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	0	0	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
<b>Total Current and Accrued Liabilities</b>	<b>78,319</b>	<b>55,619</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	591,879	637,409	51
<b>Total Deferred Credits</b>	<b>591,879</b>	<b>637,409</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,382,931</b>	<b>12,447,840</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	15,518,243	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,820,400	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,878,833	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)	6,871				8
<b>Total Utility Plant</b>	<b>15,706,104</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,813,727	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,129,744	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
<b>Total Accumulated Provision</b>	<b>3,943,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>11,762,633</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Balance first of year (111.1)</b>	1,609,118				<b>1,609,118</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	162,711				<b>162,711</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	41,898				<b>41,898</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>204,609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204,609</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,813,727</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,813,727</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	1,951,037				<b>1,951,037</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	178,707				<b>178,707</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>178,707</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178,707</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>2,129,744</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,129,744</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)		0	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
<b>Total Materials and Supplies</b>	0	0	

**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)			
<b>Unamortized debt discount &amp; expense (181)</b>					
2003 GO PROMISSORY NOTES DISCOUNT AND EXPENSES	2,205	428	2,756	*	1
<b>Total</b>			<b>2,756</b>		
<b>Unamortized premium on debt (251)</b>					
NONE					2
<b>Total</b>			<b>0</b>		

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

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-14)

#### General footnotes

In 2009, the District paid off the remaining outstanding principal on the 2003 Promissory Notes. The debt issuance costs are still being amortized for the term of the Notes (2012)

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**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>0</b>	

## 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)	1
None					1
<b>Total Bonds (Account 221):</b>				<u><u>0</u></u>	

## 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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

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## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

#### General footnotes

In 2009, the District paid off the remaining outstanding principal on the 2003 Promissory Notes. The debt issuance costs are still being amortized until 2012, the original term of the Promissory Notes.

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### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	4,151	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>4,151</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	3,039	7
PSC Remainder Assessment	1,112	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>4,151</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Investment in Municipality (123):</b>			
	NONE		1
	<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>			
	SPECIAL ASSESSMENTS	169,498	2
	<b>Total (Acct. 124):</b>	<b>169,498</b>	
<b>Sinking Funds (125):</b>			
	NONE		3
	<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>			
	NONE		4
	<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>			
	NONE		5
	<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>			
	NONE		6
	<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>			
	NONE		7
	<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>			
	Water	104,713	8
	Electric		9
	Sewer (Regulated)		10
<b>Other (specify):</b>			
	NONE		11
	<b>Total (Acct. 142):</b>	<b>104,713</b>	
<b>Other Accounts Receivable (143):</b>			
	Sewer (Non-regulated)		12
	Merchandising, jobbing and contract work		13
<b>Other (specify):</b>			
	NONE		14
	<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>			
	TAX ROLL & PUBLIC FIRE PROTECTION	7,068	15
	<b>Total (Acct. 145):</b>	<b>7,068</b>	
<b>Prepayments (165):</b>			
	NONE		16
	<b>Total (Acct. 165):</b>	<b>0</b>	

## 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)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	591,879	23
NONE		24
<b>Total (Acct. 253):</b>	<b>591,879</b>	

## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,764,304	0	0	0	<b>4,764,304</b>	1
Materials and Supplies	0	0	0	0	<b>0</b>	2
<b>Other (specify):</b>						
NONE					<b>0</b>	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,711,422	0	0	0	<b>1,711,422</b>	4
Customer Advances for Construction					<b>0</b>	5
Regulatory Liability	614,644	0	0	0	<b>614,644</b>	6
NONE					<b>0</b>	7
<b>Average Net Rate Base</b>	<b>2,438,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,438,238</b>	
Net Operating Income	4,547	0	0	0	<b>4,547</b>	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.19%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.19%</b>	

**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	637,409	0	0	0	<b>637,409</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	45,529	0	0	0	<b>45,529</b>	3
<b>Other (specify):</b>						
ROUNDING ADJUSTMENT	1				<b>1</b>	4
<b>Balance End of Year</b>	<b>591,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>591,879</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

In 2010, the District qualified for a rate increase as part of the Purchased Water Adjustment Clause. This increase was effective on 07/01/2010.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

In 2010, the District filed a Water Rate Study as a Class AB Water Utility. The District is requesting a 16% increase in revenues. The Rate Hearing was held on March 22, 2011.

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**7. Any additional matters.**

In 2009, the District was reclassified as a Class AB Water Utility. In 2010, the District implemented the Class AB Chart of Accounts.

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## FINANCIAL SECTION FOOTNOTES

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-14)

#### General footnotes

In 2009, the District paid off the remaining outstanding principal on the 2003 Promissory Notes. The debt issuance costs are still being amortized for the term of the Notes (2012)

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

#### General footnotes

In 2009, the District paid off the remaining outstanding principal on the 2003 Promissory Notes. The debt issuance costs are still being amortized until 2012, the original term of the Promissory Notes.

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## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,060,349	1,028,206	1
<b>Total Sales of Water</b>	<b>1,060,349</b>	<b>1,028,206</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	2,128	2,118	2
Rents from Water Property (472 )	36,708	36,238	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	16,496	19,675	5
<b>Total Other Operating Revenues</b>	<b>55,332</b>	<b>58,031</b>	
<b>Total Operating Revenues</b>	<b>1,115,681</b>	<b>1,086,237</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-617)	264,214	219,551	6
Pumping Expenses (620-633)	103,045	104,914	7
Water Treatment Expenses (640-652)	240,323	232,419	8
Transmission and Distribution Expenses (660-678)	159,414	157,861	9
Customer Accounts Expenses (901-906)	32,804	34,267	10
Customer Accounts Expenses (901-905)			11
Sales Expenses (910 )	0	0	12
Administrative and General Expenses (920-932)	144,472	137,260	13
<b>Total Operation and Maintenance Expenses</b>	<b>944,272</b>	<b>886,272</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	162,711	158,073	14
Amortization Expense (404-407)	0	0	15
Taxes (408 )	4,151	3,474	16
<b>Total Other Operating Expenses</b>	<b>166,862</b>	<b>161,547</b>	
<b>Total Operating Expenses</b>	<b>1,111,134</b>	<b>1,047,819</b>	
<b>NET OPERATING INCOME</b>	<b>4,547</b>	<b>38,418</b>	

## 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. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )	5	142	444	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>142</b>	<b>444</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	4,097	201,593	676,349	5
Commercial (461.2 )	229	39,953	99,673	6
Industrial (461.3 )				7
Public Authority (461.4 )	8	1,983	5,561	8
<b>Total Metered Sales to General Customers (461)</b>	<b>4,334</b>	<b>243,529</b>	<b>781,583</b>	
Private Fire Protection Service (462 )	24		8,014	9
Public Fire Protection Service (463 )	4		270,308	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>4,367</b>	<b>243,671</b>	<b>1,060,349</b>	

### 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	None			1
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	270,308	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>270,308</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	2,128	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>2,128</b>	
<b>Rents from Water Property (472):</b>		
ANTENNAE SPACE ON WATER TOWERS	36,708	7
<b>Total Rents from Water Property (472)</b>	<b>36,708</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	3,840	9
Return on net investment in meters charged to sewer department	12,656	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>16,496</b>	

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## OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

The Sewer Department was charged \$12,656 as part of the joint meter allocation.

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## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	2,673	31,090	* 1
Operation Labor and Expenses (601)	1,600	4,287	2
Purchased Water (602)	237,788	184,174	* 3
Miscellaneous Expenses (603)	19,970		* 4
Rents (604)			5
Maintenance Supervision and Engineering (610)			6
Maintenance of Structures and Improvements (611)	2,183		7
Maintenance of Collecting and Impounding Reservoirs (612)			8
Maintenance of Lake, River and Other Intakes (613)			9
Maintenance of Wells and Springs (614)			10
Maintenance of Supply Mains (616)			11
Maintenance of Miscellaneous Water Source Plant (617)			12
<b>Total Source of Supply Expenses</b>	<b>264,214</b>	<b>219,551</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	2,493	31,090	* 13
Fuel for Power Production (621)			14
Power Production Labor and Expenses (622)			15
Fuel or Power Purchased for Pumping (623)	76,656	72,057	16
Pumping Labor and Expenses (624)	22,724	2	* 17
Expenses Transferred--Credit (625)			18
Miscellaneous Expenses (626)	215		19
Rents (627)			20
Maintenance Supervision and Engineering (630)			21
Maintenance of Structures and Improvements (631)			22
Maintenance of Power Production Equipment (632)			23
Maintenance of Pumping Equipment (633)	957	1,765	24
<b>Total Pumping Expenses</b>	<b>103,045</b>	<b>104,914</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	2,547	31,090	* 25
Chemicals (641)	102,850	92,179	* 26
Operation Labor and Expenses (642)	14,351	89,865	* 27
Miscellaneous Expenses (643)	109,952		* 28
Rents (644)			29
Maintenance Supervision and Engineering (650)			30
Maintenance of Structures and Improvements (651)			31
Maintenance of Water Treatment Equipment (652)	10,623	19,285	32
<b>Total Water Treatment Expenses</b>	<b>240,323</b>	<b>232,419</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	2,750	31,090	* 33
Storage Facilities Expenses (661)			34
Transmission and Distribution Lines Expenses (662)	26,161	16,643	35
Meter Expenses (663)	2,140		36
Customer Installations Expenses (664)			37
Miscellaneous Expenses (665)	44,083		* 38
Rents (666)			39
Maintenance Supervision and Engineering (670)			40
Maintenance of Structures and Improvements (671)			41
Maintenance of Distribution Reservoirs and Standpipes (672)	19,107	4,125	* 42
Maintenance of Transmission and Distribution Mains (673)	16,295	27,669	* 43
Maintenance of Services (675)	3,740		44
Maintenance of Meters (676)	30,306	68,974	* 45
Maintenance of Hydrants (677)	11,929	9,360	46
Maintenance of Miscellaneous Plant (678)	2,903		47
<b>Total Transmission and Distribution Expenses</b>	<b>159,414</b>	<b>157,861</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	4,174	29,710	* 49
Customer Records and Collection Expenses (903)	28,336	4,184	* 50
Uncollectible Accounts (904)	294	373	51
Miscellaneous Customer Accounts Expenses (905)			52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>32,804</b>	<b>34,267</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	35,792	29,711	55
Office Supplies and Expenses (921)	6,487	10,980	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	14,790	9,519	58
Property Insurance (924)	11,786	10,779	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	69,947	65,448	61
Regulatory Commission Expenses (928)	1,300	66	62
Duplicate Charges--Credit (929)			63

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	1,474	7,037	<b>64</b>
Rents (931)			<b>65</b>
Maintenance of General Plant (932)	2,896	3,720	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>144,472</b>	<b>137,260</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>944,272</b>	<b>886,272</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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### 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 15%, but not less \$10,000, please explain.

The District was reclassified as a Class AB Utility effective 01/01/2009. There was confusion about the effective date, so the District filed the 2009 Annual Report as a Class C Utility. The District implemented the Class AB Utility Chart of Accounts effective January 1, 2010. This required the District to report its operations in greater detail. Due to this conversion, many of the Operation and Maintenance Expenses were not comparable to the 2009 PSC Report.

The following explanations of variances is based on the variance between the 2010 Actual and 2009 Class C Report. In addition, the totals by account group were compared:

Accounts #600 - #617 (Source of Supply Expenses):

Account #602 - Purchased Water - Increase from 2009 is due to the 2010 Kimberly Water rate increase that increased rates approximately 47%. This rate increase was effective May 2010. Currently the District buys 100 million gallons of water annually from the Kimberly Water Utility.

Total Source of Supply Expenses increased from prior years due to the 2010 Kimberly Water rate increase. Labor costs in Account #600, #601, and #603 were based on timesheets completed in 2010. The remainder of the differences were not material.

Accounts #620 - #633 (Pumping Expenses):

Total Pumping Expenses in 2010 compares with the 2009 Total Pumping Expenses. The variances in the accounts is caused by a change in the labor distributed in Account #620 and #624.

Account #640 - #652 (Water Treatment Expenses):

Total Water Treatment Expenses has increased from prior years due to increases in chemical costs (#641). The variances in the accounts is caused by a change in the labor distributed to Account #640.

Beginning in 2006, the Sewer Utility began charging the Water Utility for water used in the backwashing process which was ultimately disposed of in the sewer system. This charge continued in 2009 and 2010 with a sewer rate increase effective January 2008 and January 2010. This charge was included in Account #642 in previous years and Account #643 in 2010.

Account #660 - #678 (Distribution Expenses):

Account #676 - Maintenance of Meters - The District has historically repaired damaged meters instead of disposing of them. In 2010, the District did not incur much labor time fixing meters. It is anticipated that more labor time and meter maintenance items will be charged to this account in the future.

Account #665 - Distribution Miscellaneous Expenses - Labor and materials charged to this account includes general distribution related costs. This account was added with the Class AB chart of accounts so there is no historical comparison. Labor costs were included in #660 in prior years.

Account #672 - Maintenance of Reservoir and Standpipe - Increase in 2010 is due to repairs and repainting of the reservoir in 2010.

Account #673 - Maintenance of Distribution Mains - Decrease is due to a decrease in the severity of main breaks as compared with 2009.

Account #902 - Meter Reading Expenses - In prior years a rough allocation of labor was made to this account based on total District labor costs. With the implementation of the Class AB Chart of Accounts, more detailed timesheets have been maintained.

Account #903 - Customer Records and Collection - In prior years a rough allocation of labor was made to this account based on total District labor costs. With the implementation of the Class AB Chart of Accounts, more detailed timesheets have been maintained.

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### 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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		3,039	2,616	3
PSC Remainder Assessment		1,112	858	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>4,151</b>	<b>3,474</b>	

## 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 \$100,000. 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	55,450				55,450	4
Structures and Improvements (311)	68,388				68,388	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	422,221				422,221	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>546,059</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>546,059</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	471,842				471,842	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	264,156	94,439			358,595	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>735,998</b>	<b>94,439</b>	<b>0</b>	<b>0</b>	<b>830,437</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	140,675	2,100			142,775	18
Sand or Other Media Filtration Equipment (332)	294,284				294,284	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>434,959</b>	<b>2,100</b>	<b>0</b>	<b>0</b>	<b>437,059</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,021,623				1,021,623	24
Transmission and Distribution Mains (343)	463,260				463,260	25
Services (345)	64,151				64,151	26
Meters (346)	1,036,751	13,877			1,050,628	* 27
Hydrants (348)	73,405				73,405	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 \$100,000. 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,659,190</b>	<b>13,877</b>	<b>0</b>	<b>0</b>	<b>2,673,067</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	167,658				167,658	31
Office Furniture and Equipment (391)	2,241				2,241	32
Computer Equipment (391.1)	32,079				32,079	33
Transportation Equipment (392)	39,258				39,258	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	41,441				41,441	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	28,900	1,776			30,676	38
Communication Equipment (397)	20,425				20,425	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>332,002</b>	<b>1,776</b>	<b>0</b>	<b>0</b>	<b>333,778</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,708,208</b>	<b>112,192</b>	<b>0</b>	<b>0</b>	<b>4,820,400</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,708,208</b>	<b>112,192</b>	<b>0</b>	<b>0</b>	<b>4,820,400</b>	

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

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

**General footnotes**

The radio read system currently in use by the District is accounted for in a subaccount of Account #346 - Meters, per PSC recommendation. Activity in these accounts is as follows:

Titles	Beg Bal	Adds	Retires	End Bal
Account #346 - Meters	\$ 453,065	\$ 8,233	\$ -	\$ 461,298
Account #346.1 RR System	583,686	5,644	-	589,330
Total Account #346	\$1,036,751	\$13,877	\$ -	\$1,050,628

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## 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 \$100,000. 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
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)	8,048,487	48,983			8,097,470	25
Services (345)	1,833,768	9,900			1,843,668	26
Meters (346)	0				0	27

## 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 \$100,000. 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	920,095	17,600			937,695	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>10,802,350</b>	<b>76,483</b>	<b>0</b>	<b>0</b>	<b>10,878,833</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,802,350</b>	<b>76,483</b>	<b>0</b>	<b>0</b>	<b>10,878,833</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>10,802,350</b>	<b>76,483</b>	<b>0</b>	<b>0</b>	<b>10,878,833</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	21,575	3.20%	2,188	1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	143,343	2.90%	12,245	4
Supply Mains (316)				5
Other Water Source Plant (317)				6
<b>Total Source of Supply Plant</b>	<b>164,918</b>		<b>14,433</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	178,827	3.20%	15,099	7
Other Power Production Equipment (323)				8
Electric Pumping Equipment (325)	21,375	4.40%	13,701	9
Diesel Pumping Equipment (326)				10
Other Pumping Equipment (328)				11
<b>Total Pumping Plant</b>	<b>200,202</b>		<b>28,800</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	31,271	3.20%	4,535	12
Sand or Other Media Filtration Equipment (332)	147,234	6.00%	17,657	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>178,505</b>		<b>22,192</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				16
Distribution Reservoirs and Standpipes (342)	294,225	1.90%	19,411	17
Transmission and Distribution Mains (343)	27,986	1.30%	6,022	18
Services (345)	9,422	2.90%	1,860	19
Meters (346)	595,099	8.00%	83,796	20
Hydrants (348)	(4,247)	2.20%	1,615 *	21
Other Transmission and Distribution Plant (349)				22
<b>Total Transmission and Distribution Plant</b>	<b>922,485</b>		<b>112,704</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	33,857	2.90%	4,862	23
Office Furniture and Equipment (391)	845	5.80%	130	24
Computer Equipment (391.1)	54,297	26.70%	8,565	25
Transportation Equipment (392)	6,650	13.30%	5,221	26
Stores Equipment (393)				27
Tools, Shop and Garage Equipment (394)	19,041	5.80%	2,404	28
Laboratory Equipment (395)				29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					23,763	1
312					0	2
313					0	3
314					155,588	4
316					0	5
317					0	6
	0	0	0	0	179,351	
321					193,926	7
323					0	8
325					35,076	9
326					0	10
328					0	11
	0	0	0	0	229,002	
331					35,806	12
332					164,891	13
333					0	14
334					0	15
	0	0	0	0	200,697	
341					0	16
342					313,636	17
343					34,008	18
345					11,282	19
346					678,895	20
348					(2,632) *	21
349					0	22
	0	0	0	0	1,035,189	
390					38,719	23
391					975	24
391.1					62,862	25
392					11,871	26
393					0	27
394					21,445	28
395					0	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	6,584	7.50%	2,234	<b>30</b>
Communication Equipment (397)	21,734	15.00%	3,064	<b>31</b>
SCADA Equipment (397.1)				<b>32</b>
Miscellaneous Equipment (398)				<b>33</b>
<b>Total General Plant</b>	<b>143,008</b>		<b>26,480</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,609,118</b>		<b>204,609</b>	
 Common Utility Plant Allocated to Water Department				 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>1,609,118</b>		<b>204,609</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					8,818	30
397					24,798	31
397.1					0	32
398					0	33
	0	0	0	0	169,488	
	0	0	0	0	1,813,727	
					0	34
	0	0	0	0	1,813,727	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)**

**General footnotes**

As part of the implementaion of the Class AB Chart of Accounts, the existing accumulated depreciation balance was allocated to the individual accounts based on historical plant data.

Account #346 - Meters - is comprised of the Meter and the Automated Meter Reading (MXU) Devices as follows:

Activity	Meters	Meter MXU	Total
Beg of Year	\$ 193,634	\$ 401,465	\$ 595,099
Accruals	25,145	58,651	83,796
Retirements	-	-	-
Cost of Removal	-	-	-
Salvage	-	-	-
End of Year	\$ 218,779	\$ 460,116	\$ 678,895

**If End of Year Balance is less than zero, please explain.**

Account #348 - Hydrants - As part of the 2010 conversion to a Class AB Utility, existing accumulated depreciation was allocated to plant based on historical plant data. This conversion as well as the elimination of CIAC resulted in a negative 2009 End of Year Balance. This balance will be eliminated as the Hydrant balance is depreciated in the future.

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

Account #391.1 - Computer Equipment - As part of the 2010 conversion to a Class AB Utility, existing accumulated depreciation was allocated to plant based on historical plant data. The District did not track individual accumulated depreciation as a Class C Utility and the accumulated depreciation was not allocated to the individual plant accounts until preparation of the 2010 PSC Report. The District will not depreciate Computer Equipment in the future until the plant balance exceeds the accumulated depreciation balance.

Account #397 - Communication Equipment - As part of the 2010 conversion to a Class AB Utility, existing accumulated depreciation was allocated to plant based on historical plant data. The District did not track individual accumulated depreciation as a Class C Utility and the accumulated depreciation was not allocated to the individual plant accounts until preparation of the 2010 PSC Report. The District will not depreciate Communication Equipment in the future until the plant balance exceeds the accumulated depreciation balance.

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Supply Mains (316)				5
Other Water Source Plant (317)				6
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				7
Other Power Production Equipment (323)				8
Electric Pumping Equipment (325)				9
Diesel Pumping Equipment (326)				10
Other Pumping Equipment (328)				11
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				12
Sand or Other Media Filtration Equipment (332)				13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				16
Distribution Reservoirs and Standpipes (342)				17
Transmission and Distribution Mains (343)	1,288,063	1.30%	104,949	18
Services (345)	467,147	2.90%	53,323	19
Meters (346)				20
Hydrants (348)	195,827	2.20%	20,436	21
Other Transmission and Distribution Plant (349)				22
<b>Total Transmission and Distribution Plant</b>	<u>1,951,037</u>		<u>178,708</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				23
Office Furniture and Equipment (391)				24
Computer Equipment (391.1)				25
Transportation Equipment (392)				26
Stores Equipment (393)				27
Tools, Shop and Garage Equipment (394)				28
Laboratory Equipment (395)				29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					1,393,012	18
345					520,470	19
346					0	20
348					216,263	21
349					0	22
	0	0	0	0	2,129,745	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>GENERAL PLANT</b>			
Power Operated Equipment (396)			30
Communication Equipment (397)			31
SCADA Equipment (397.1)			32
Miscellaneous Equipment (398)			33
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>1,951,037</u>		<u>178,708</u>
 Common Utility Plant Allocated to Water Department			 34
<b>Total accum. prov. for depreciation</b>	<u><u>1,951,037</u></u>		<u><u>178,708</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	2,129,745	
					0	34
	0	0	0	0	2,129,745	

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

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**Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)**

**General footnotes**

As part of the implementaion of the Class AB Chart of Accounts, the exising accumulated depreciation balance was allocated to the individual accounts based on historical plant data.

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

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## 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	7,283		15,254	22,537	1
February	7,930		11,804	19,734	2
March	8,356		13,837	22,193	3
April	7,891		14,305	22,196	4
May	8,424		18,563	26,987	5
June	7,126		18,298	25,424	6
July	7,483		17,864	25,347	7
August	7,515		20,326	27,841	8
September	7,447		16,799	24,246	9
October	11,152		13,363	24,515	10
November	11,353		11,780	23,133	11
December	12,183		12,321	24,504	12
<b>Total annual pumpage</b>	<b>104,143</b>	<b>0</b>	<b>184,514</b>	<b>288,657</b>	

## WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. 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.
3. For Gallons used for other system uses (line 11), 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.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	288,657	<b>2</b>
Less: Gallons (000's) used in the treatment process:	18,895	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>269,762</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	243,671	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>26,091</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	9,500	<b>8</b>
Gallons (000's) used for fire protection:	51	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:		<b>10</b>
Gallons (000's) used for other system uses:	1,000	<b>11</b>
Subtotal Authorized System Uses:	<b>10,551</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	500	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	250	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	100	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>14,690</b>	<b>18</b>
Subtotal Water Losses:	<b>15,540</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>90%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>6%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,220	<b>29</b>
Date of maximum: 06/01/2010		<b>30</b>
Cause of maximum: Flushing Hydrants		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	564	<b>33</b>
Date of minimum: 04/02/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	659,120	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name: KIMBERLY WATER UTILITY		<b>37</b>
Point of Delivery: N325 PINECREST BLVD WELL #3		<b>38</b>
What percentage of purchased water is surface water? 0%		<b>39</b>
Number of main breaks repaired this year:	3	<b>40</b>
Number of service breaks repaired this year:	2	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	12,400	<b>43</b>
Outside municipality?		<b>44</b>

## 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)	
WELL - N325 PINECREST	3	535	12	1,058,400	Yes	1
WELL - N398 CTH "N"	1	525	10	720,000	Yes	2
WELL - N398 CTH "N"	2	535	10	1,044,000	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	NO. 1	NO. 2	NO. 3	1
Location	N398 CTH "N"	N398 CTH "N"	N325 PINECREST	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	AMERICAN MARSH	AMERICAN MARSH	5
Year Installed	2010	2001	2002	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	725	735	8
Pump Motor or Standby Engine Mfr	GE	GE	GE	10
Year Installed	2000	2001	2002	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				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	RESERVOIR NO. 1	TOWER NO. 1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1995	1996		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	165		6
Total capacity in gallons (actual)	480,000	300,000		7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	OTHER	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680	1.1519		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	N	N		15
				16
Footnotes				17

## 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)			
P	D	3.000	13				13	1
P	D	4.000	0				0	2
P	D	6.000	82,834	22			82,856	3
P	D	8.000	265,897	869			266,766	4
P	D	10.000	6,938				6,938	5
P	D	12.000	22,002				22,002	6
<b>Total Within Municipality</b>			<b>377,684</b>	<b>891</b>	<b>0</b>	<b>0</b>	<b>378,575</b>	
<b>Total Utility</b>			<b>377,684</b>	<b>891</b>	<b>0</b>	<b>0</b>	<b>378,575</b>	

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## WATER MAINS

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**Water Mains (Page W-21)**

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

Due to the development of the surrounding area, main additions are paid by the developers and contributed to the District.

Generally, main additions financed by the District are financed from borrowings, operating cash, and/or special assessments levied upon the properties involved based on the actual construction costs and the feet of frontage.

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## 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)	
P	1.000	4,015			(1)	4,014	117	*
P	1.500	9				9		2
M	1.500	4				4		3
M	2.000	24	9			33	14	4
P	3.000	1				1		5
M	4.000	1				1		6
P	6.000	5	1			6		7
P	8.000	9				9		8
P	10.000	1				1		9
<b>Total Utility</b>		<b>4,069</b>	<b>10</b>	<b>0</b>	<b>(1)</b>	<b>4,078</b>	<b>131</b>	

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## WATER SERVICES

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**Water Services (Page W-22)**

**Explain all reported Adjustments.**

A 1-inch service previously reported was actually a 6-inch service.

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

Due to the development of the surrounding area, service additions are paid by the developers and contributed to the District.

Generally, service additions financed by the District are financed from borrowings, operating cash, and/or special assessments levied upon the properties involved based on the actual construction costs and the size of the new service.

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## 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.

### 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	4,239	36			4275	444	1
0.750	79				79	0	2
1.000	57	6			63	0	3
1.500	51	2			53	0	4
2.000	15				15	0	5
3.000	5				5	0	6
<b>Total:</b>	<b>4,446</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>4490</b>	<b>444</b>	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

### METERS (cont.)

- 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.

#### 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	4,084	114	0	4	0	73	<b>4275</b>	1
0.750	15	30	0	1	0	33	<b>79</b>	2
1.000	0	33	0	1	0	29	<b>63</b>	3
1.500	0	41	0	0	0	12	<b>53</b>	4
2.000	0	10	0	1	0	4	<b>15</b>	5
3.000	0	4	0	1	0	0	<b>5</b>	6
<b>Total:</b>	<b>4,099</b>	<b>232</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>151</b>	<b>4490</b>	

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## METERS

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### Meters (Page W-23)

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

All meters 1" or smaller are tested once every 10 years.

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

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**METERS (cont.)**

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	760	5			765	2
<b>Total Fire Hydrants</b>	<b>760</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>765</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	735
Number of distribution system valves end of year:	1,095
Number of distribution valves operated during year:	985

## LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	<= 4-inch	Well #1	Turbine	5/5/2009	1
Station Meter	8	Well #3	Turbine	5/5/2009	2
Station Meter	8	Well #2	Turbine	5/5/2009	3

## WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
<b>Calumet County</b>	
<b>Cities</b>	
APPLETON	35
<b>Total Cities:</b>	<b>35</b>
<b>Towns</b>	
HARRISON	2,170
<b>Total Towns:</b>	<b>2,170</b>
<b>Total Calumet County:</b>	<b>2,205</b>
<b>Outagamie County</b>	
<b>Villages</b>	
KIMBERLY	77
<b>Total Villages:</b>	<b>77</b>
<b>Towns</b>	
BUCHANAN	2,066
<b>Total Towns:</b>	<b>2,066</b>
<b>Total Outagamie County:</b>	<b>2,143</b>
 <b>Total Company:</b>	 <b>4,348</b>

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## WATER OPERATING SECTION FOOTNOTES

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

**Please explain amounts in Account 474 in excess of \$10,000, 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.**

The Sewer Department was charged \$12,656 as part of the joint meter allocation.

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## WATER OPERATING SECTION FOOTNOTES

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### 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 15%, but not less \$10,000, please explain.

The District was reclassified as a Class AB Utility effective 01/01/2009. There was confusion about the effective date, so the District filed the 2009 Annual Report as a Class C Utility. The District implemented the Class AB Utility Chart of Accounts effective January 1, 2010. This required the District to report its operations in greater detail. Due to this conversion, many of the Operation and Maintenance Expenses were not comparable to the 2009 PSC Report.

The following explanations of variances is based on the variance between the 2010 Actual and 2009 Class C Report. In addition, the totals by account group were compared:

Accounts #600 - #617 (Source of Supply Expenses):

Account #602 - Purchased Water - Increase from 2009 is due to the 2010 Kimberly Water rate increase that increased rates approximately 47%. This rate increase was effective May 2010. Currently the District buys 100 million gallons of water annually from the Kimberly Water Utility.

Total Source of Supply Expenses increased from prior years due to the 2010 Kimberly Water rate increase. Labor costs in Account #600, #601, and #603 were based on timesheets completed in 2010. The remainder of the differences were not material.

Accounts #620 - #633 (Pumping Expenses):

Total Pumping Expenses in 2010 compares with the 2009 Total Pumping Expenses. The variances in the accounts is caused by a change in the labor distributed in Account #620 and #624.

Account #640 - #652 (Water Treatment Expenses):

Total Water Treatment Expenses has increased from prior years due to increases in chemical costs (#641). The variances in the accounts is caused by a change in the labor distributed to Account #640.

Beginning in 2006, the Sewer Utility began charging the Water Utility for water used in the backwashing process which was ultimately disposed of in the sewer system. This charge continued in 2009 and 2010 with a sewer rate increase effective January 2008 and January 2010. This charge was included in Account #642 in previous years and Account #643 in 2010.

Account #660 - #678 (Distribution Expenses):

Account #676 - Maintenance of Meters - The District has historically repaired damaged meters instead of disposing of them. In 2010, the District did not incur much labor time fixing meters. It is anticipated that more labor time and meter maintenance items will be charged to this account in the future.

Account #665 - Distribution Miscellaneous Expenses - Labor and materials charged to this account includes general distribution related costs. This account was added with the Class AB chart of accounts so there is no historical comparison. Labor costs were included in #660 in prior years.

Account #672 - Maintenance of Reservoir and Standpipe - Increase in 2010 is due to repairs and repainting of the reservoir in 2010.

## WATER OPERATING SECTION FOOTNOTES

Account #673 - Maintenance of Distribution Mains - Decrease is due to a decrease in the severity of main breaks as compared with 2009.

Account #902 - Meter Reading Expenses - In prior years a rough allocation of labor was made to this account based on total District labor costs. With the implementation of the Class AB Chart of Accounts, more detailed timesheets have been maintained.

Account #903 - Customer Records and Collection - In prior years a rough allocation of labor was made to this account based on total District labor costs. With the implementation of the Class AB Chart of Accounts, more detailed timesheets have been maintained.

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

**General footnotes**

The radio read system currently in use by the District is accounted for in a subaccount of Account #346 - Meters, per PSC recommendation. Activity in these accounts is as follows:

Titles	Beg Bal	Adds	Retires	End Bal
Account #346 - Meters	\$ 453,065	\$ 8,233	\$ -	\$ 461,298
Account #346.1 RR System	583,686	5,644	-	589,330
<b>Total Account #346</b>	<b>\$1,036,751</b>	<b>\$13,877</b>	<b>\$ -</b>	<b>\$1,050,628</b>

### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

**General footnotes**

As part of the implementaion of the Class AB Chart of Accounts, the existing accumulated depreciation balance was allocated to the individual accounts based on historical plant data.

Account #346 - Meters - is comprised of the Meter and the Automated Meter Reading (MXU) Devices as follows:

Activity	Meters	Meter MXU	Total
Beg of Year	\$ 193,634	\$ 401,465	\$ 595,099
Accruals	25,145	58,651	83,796
Retirements	-	-	-
Cost of Removal	-	-	-
Salvage	-	-	-
<b>End of Year</b>	<b>\$ 218,779</b>	<b>\$ 460,116</b>	<b>\$ 678,895</b>

**If End of Year Balance is less than zero, please explain.**

Account #348 - Hydrants - As part of the 2010 conversion to a Class AB Utility, existing accumulated depreciation was allocated to plant based on historical plant data. This conversion as well as the elimination of CIAC resulted in a negative 2009 End of Year Balance. This balance will be eliminated as the Hydrant balance is depreciated in the future.

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## WATER OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

Account #391.1 - Computer Equipment - As part of the 2010 conversion to a Class AB Utility, existing accumulated depreciation was allocated to plant based on historical plant data. The District did not track individual accumulated depreciation as a Class C Utility and the accumulated depreciation was not allocated to the individual plant accounts until preparation of the 2010 PSC Report. The District will not depreciate Computer Equipment in the future until the plant balance exceeds the accumulated depreciation balance.

Account #397 - Communication Equipment - As part of the 2010 conversion to a Class AB Utility, existing accumulated depreciation was allocated to plant based on historical plant data. The District did not track individual accumulated depreciation as a Class C Utility and the accumulated depreciation was not allocated to the individual plant accounts until preparation of the 2010 PSC Report. The District will not depreciate Communication Equipment in the future until the plant balance exceeds the accumulated depreciation balance.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

#### General footnotes

As part of the implementaion of the Class AB Chart of Accounts, the existing accumulated depreciation balance was allocated to the individual accounts based on historical plant data.

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### Water Mains (Page W-21)

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

Due to the development of the surrounding area, main additions are paid by the developers and contributed to the District.

Generally, main additions financed by the District are financed from borrowings, operating cash, and/or special assessments levied upon the properties involved based on the actual construction costs and the feet of frontage.

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### Water Services (Page W-22)

**Explain all reported Adjustments.**

A 1-inch service previously reported was actually a 6-inch service.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

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

Due to the development of the surrounding area, service additions are paid by the developers and contributed to the District.

Generally, service additions financed by the District are financed from borrowings, operating cash, and/or special assessments levied upon the properties involved based on the actual construction costs and the size of the new service.

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### Meters (Page W-23)

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

All meters 1" or smaller are tested once every 10 years.

**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

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