



3013 (01-03-11)

ANNUAL REPORT

OF

Name: CITY OF FITCHBURG UTILITIES

Principal Office: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF FITCHBURG UTILITIES

Utility Address: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

When was utility organized? 5/26/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KARI J PETERSON

Title: UTILITY ACCT'G SPVSR

Office Address:

5520 LACY ROAD
FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4271

Fax Number: (608) 270 - 4212

Email Address: kari.peterson@city.fitchburg.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address: kari.peterson@city.fitchburg.wi.us

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

Name: ANDREW POTTS

Title: CHAIRMAN

Office Address:

5520 LACY RD
FITCHBURG, WI 53711

Telephone: (608) 270 - 4260

Fax Number: (608) 270 - 4212

Email Address: andrew.potts@city.fitchburg.wi.us

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

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

Name: AMY MANTHEY, CPA

Title: MANAGER

Office Address: BAKER TILLY

TEN TERRACE CT
P.O. BOX 7398
MADISON, WI 53718-7398

Telephone: (608) 240 - 2495

Fax Number: (608) 249 - 8532

Email Address: Amy.Manthey@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/21/2011

Period covered by most recent audit: 2010

Names and titles of utility management including manager or superintendent:

Name: MR PAUL Q. WOODARD

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

5520 LACY ROAD
FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4261

Fax Number: (608) 270 - 4212

Email Address: paul.woodard@city.fitchburg.wi.us

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

- MR DAVE HERBST, MEMBER
- MR ANDREW POTTS, CHAIR
- MR SWAMI SWAMINATHAN, ALDERPERSON
- MR DAVE WILLBORN, MEMBER
- MR PHIL WINKEL, MEMBER

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,032,909	1,909,103	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,060,604	909,182	2
Depreciation Expense (403)	313,066	306,619	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	536,257	470,863	5
Total Operating Expenses	1,909,927	1,686,664	
Net Operating Income	122,982	222,439	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	122,982	222,439	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	5,220	(39,411)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	21,092	41,940	10
Miscellaneous Nonoperating Income (421)	125,743	217,952	11
Total Other Income	152,055	220,481	
Total Income	275,037	442,920	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(59,580)	(59,580)	12
Other Income Deductions (426)	269,408	267,903	13
Total Miscellaneous Income Deductions	209,828	208,323	
Income Before Interest Charges	65,209	234,597	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	65,209	234,597	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	34,027,471	33,742,478	20
Balance Transferred from Income (433)	65,209	234,597	21
Miscellaneous Credits to Surplus (434)	40,123	57,031	22
Miscellaneous Debits to Surplus--Debit (435)	0	6,635	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	34,132,803	34,027,471	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,032,909	0	2,032,909	1
Total (Acct. 400):	2,032,909	0	2,032,909	
Operation and Maintenance Expense (401-402):				
Derived	1,060,604	0	1,060,604	2
Total (Acct. 401-402):	1,060,604	0	1,060,604	
Depreciation Expense (403):				
Derived	313,066	0	313,066	3
Total (Acct. 403):	313,066	0	313,066	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	536,257	0	536,257	5
Total (Acct. 408):	536,257	0	536,257	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	122,982	0	122,982	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
SEWER CIAC	(18,770)	0	(18,770) *	9
SEWER INCOME	23,990		23,990	10
Total (Acct. 417):	5,220	0	5,220	
Nonoperating Rental Income (418):				
NONE			0	11
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	21,092		21,092	12
Total (Acct. 419):	21,092	0	21,092	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		90,020	90,020	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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
WATER IMPACT FEES		35,723	35,723	14
Total (Acct. 421):	0	125,743	125,743	
TOTAL OTHER INCOME:	26,312	125,743	152,055	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(59,580)	0	(59,580)	15
NONE			0	16
Total (Acct. 425):	(59,580)	0	(59,580)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	269,408	269,408	17
NONE			0	18
Total (Acct. 426):	0	269,408	269,408	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(59,580)	269,408	209,828	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	19
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	20
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	0	0	0	
NET INCOME:	208,874	(143,665)	65,209	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	20,336,527	13,690,944	34,027,471	25
Total (Acct. 216):	20,336,527	13,690,944	34,027,471	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	208,874	(143,665)	65,209	26
Total (Acct. 433):	208,874	(143,665)	65,209	
Miscellaneous Credits to Surplus (434):				
SALE OF TRUCK	1,501	0	1,501	27
GAIN ON SALE OF 2624 RICHARDSON PROPERTY	38,622		38,622	* 28
Total (Acct. 434):	40,123	0	40,123	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	20,585,524	13,547,279	34,132,803	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

GLACIER VALLEY SPECIAL ASSESSMENTS WERE ADJUSTED TO NEW ASSESSMENT RULES. TWO PEOPLE HAD ALREADY PAID THE ORIGINAL AMT SO REFUNDS HAD TO BE ISSUED TO REFLECT THE NEW ASSESSMENT AMOUNT:

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

SOLD PROPERTY ON RICHARDSON STREET FOR A GAIN

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,032,909	0	0	0	2,032,909	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	2,032,909	0	0	0	2,032,909	

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	446,404	0	446,404	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	198,082	0	198,082	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	7,445	0	7,445	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	651,931	0	651,931	

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	5.1	1
Electric		2
Gas		3
Sewer	3.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	28,040,108	28,144,960	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,497,039	6,445,434	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	21,543,069	21,699,526	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	14,563,573	14,559,631	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,854,854	2,670,295	6
Net Nonutility Property	11,708,719	11,889,336	
Investment in Municipality (123)	0	0	7
Other Investments (124)	138,475	138,409	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	11,847,194	12,027,745	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,131,137	404,038	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	997,872	995,256	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	578,832	589,704	17
Other Accounts Receivable (143)	687,879	706,922	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	0	20
Plant Materials and Operating Supplies (154)	38,022	37,055	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)	1,444	4,700	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	3,435,186	2,737,675	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	242,546	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	127,016	0	34
Total Deferred Debits	127,016	242,546	
Total Assets and Other Debits	36,952,465	36,707,492	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	936,247	936,247	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	34,132,803	34,027,471	37
Total Proprietary Capital	35,069,050	34,963,718	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	475,256	341,463	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	524,769	461,417	45
Interest Accrued (237)	0	0	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	108,841	106,765	48
Total Current and Accrued Liabilities	1,108,866	909,645	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	774,549	834,129	51
Total Deferred Credits	774,549	834,129	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	36,952,465	36,707,492	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	28,130,893	14,067	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,816,661	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	16,199,604	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)	9,776	14,067			8
Total Utility Plant	28,026,041	14,067	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,422,066	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,074,973	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	6,497,039	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	21,529,002	14,067	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,639,862				3,639,862	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	313,066				313,066	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	35,881				35,881	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
EXPENSED REHAB COSTS WELL 9	89,118				89,118	12
					0	13
					0	14
					0	15
Total credits	438,065	0	0	0	438,065	16
Debits during year						17
Book cost of plant retired	655,861				655,861	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	655,861	0	0	0	655,861	25
Balance end of year (111.1)	3,422,066	0	0	0	3,422,066	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	2,805,565				2,805,565	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	269,408				269,408	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	269,408	0	0	0	269,408	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	3,074,973	0	0	0	3,074,973	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
SEWER PLANT-NON REGULATED	14,508,130	3,942		14,512,072	2
MADISON METRO SEWER INTERCEPTOR	51,501			51,501	3
Total Nonutility Property (121)	14,559,631	3,942	0	14,563,573	
Less accum. prov. depr. & amort. (122)	2,670,295	184,559		2,854,854	4
Net Nonutility Property	11,889,336	(180,617)	0	11,708,719	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	33,151	32,816	2
Sewer utility (154)	4,871	4,239	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	38,022	37,055	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	936,247	1
Changes during year (explain):		2
Balance end of year	<u>936,247</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
None					1
Total Bonds (Account 221):				<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)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	461,417	1
Accruals:		
Charged water department expense	536,257	2
Charged electric department expense		3
Charged sewer department expense	13,806	4
Other (explain):		
NONE		5
Total Accruals and other credits	550,063	
Taxes paid during year:		
County, state and local taxes	461,417	6
Social Security taxes	22,943	7
PSC Remainder Assessment	2,351	8
Other (explain):		
NONE		9
Total payments and other debits	486,711	
Balance end of year	524,769	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
RIMROCK SPECIAL ASSESSMENTS	3,852	2
CURRENT SPECIAL ASSESSMENTS	134,623	3
Total (Acct. 124):	138,475	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	516,195	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
BROWN DEVELOPMENT (ON HOLD)	31,101	12
CITRUS SYSTEMS - 4TH QTR SERVICE	16,252	13
ENGINEERING HOURS TO BILL OUT	867	14
DIXON ENGINEERING	1,700	15
FOCUS ON ENERGY REFUND	12,717	16
Total (Acct. 142):	578,832	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	344,129	* 17
Merchandising, jobbing and contract work		18
Other (specify):		
STORMWATER LOAN	343,750	* 19
Total (Acct. 143):	687,879	

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)	
Receivables from Municipality (145):		
NONE		20
Total (Acct. 145):	0	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
AMORTIZATION OF TOWER C RE-PAINTING	127,016	* 26
Total (Acct. 186):	127,016	
Payables to Municipality (233):		
NONE		27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	774,549	28
NONE		29
Total (Acct. 253):	774,549	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

MAY 20, 2010

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

THERE IS A LOAN BETWEEN THE WATER UTILITY & THE STORMWATER UTILITY = \$343,750

QUARTERLY BILLING DONE IN DECEMBER AMOUNT OF RECEIVABLE = \$344,129

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	11,833,973	0	0	0	11,833,973	1
Materials and Supplies	32,983	0	0	0	32,983	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,530,964	0	0	0	3,530,964	4
Customer Advances for Construction					0	5
Regulatory Liability	804,339	0	0	0	804,339	6
NONE					0	7
Average Net Rate Base	7,531,653	0	0	0	7,531,653	
Net Operating Income	122,982	0	0	0	122,982	8
Net Operating Income as a percent of						
Average Net Rate Base	1.63%	N/A	N/A	N/A	1.63%	

**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	834,129	0	0	0	834,129	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	59,580	0	0	0	59,580	3
Other (specify):						
NONE					0	4
Balance End of Year	774,549	0	0	0	774,549	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,931,260	1,858,817	1
Total Sales of Water	1,931,260	1,858,817	
Other Operating Revenues			
Forfeited Discounts (470)	6,020	7,238	2
Rents from Water Property (472)	77,500	25,000	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	18,129	18,048	5
Total Other Operating Revenues	101,649	50,286	
Total Operating Revenues	2,032,909	1,909,103	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	132,469	30,705	6
Pumping Expenses (620-633)	232,609	269,974	7
Water Treatment Expenses (640-652)	72,039	70,329	8
Transmission and Distribution Expenses (660-678)	263,165	201,583	9
Customer Accounts Expenses (901-906)	51,009	47,163	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	309,313	289,428	12
Total Operation and Maintenance Expenses	1,060,604	909,182	
Other Operating Expenses			
Depreciation Expense (403)	313,066	306,619	13
Amortization Expense (404-407)		0	14
Taxes (408)	536,257	470,863	15
Total Other Operating Expenses	849,323	777,482	
Total Operating Expenses	1,909,927	1,686,664	
NET OPERATING INCOME	122,982	222,439	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	5	50	2,342	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	5	50	2,342	
Metered Sales to General Customers (461)				
Residential (461.1)	5,362	295,764	777,112	5
Commercial (461.2)	768	322,277	575,164	6
Industrial (461.3)	39	37,876	55,057	7
Public Authority (461.4)	17	2,836	6,501	8
Total Metered Sales to General Customers (461)	6,186	658,753	1,413,834	
Private Fire Protection Service (462)	332		78,100	9
Public Fire Protection Service (463)	1		436,984	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,524	658,803	1,931,260	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	436,984	3
NONE		4
Total Public Fire Protection Service (463)	436,984	
Forfeited Discounts (470):		
NSF, PERMIT FEES	1,556	5
Customer late payment charges	4,464	6
Other (specify):		
Total Forfeited Discounts (470)	6,020	
Rents from Water Property (472):		
RENT FROM WIRELESS AGREEMENTS	77,500	7
Total Rents from Water Property (472)	77,500	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NEW RESIDENT LIST, SCRAP METAL SALES	1,709	9
Return on net investment in meters charged to sewer department	16,420	10
Other (specify):		
Total Other Water Revenues (474)	18,129	

OTHER OPERATING REVENUES (WATER)

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 DEPT IS CHARGED BECAUSE THE WATER METERS SUPPLY READINGS FOR BILLING PURPOSES.

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	564	491	1
Operation Labor and Expenses (601)	16,614	12,306	2
Purchased Water (602)	6,667	5,944	3
Miscellaneous Expenses (603)	877	1,402	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	393	529	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	107,354	10,033	* 10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	132,469	30,705	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	1,240	1,219	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	185,934	207,964	16
Pumping Labor and Expenses (624)	6,413	8,031	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	8,740	8,061	19
Rents (627)	10,000	10,000	20
Maintenance Supervision and Engineering (630)	1,438	1,685	21
Maintenance of Structures and Improvements (631)	12,307	14,920	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	6,537	18,094	* 24
Total Pumping Expenses	232,609	269,974	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	946	811	25
Chemicals (641)	54,886	52,978	26
Operation Labor and Expenses (642)	11,547	12,881	27
Miscellaneous Expenses (643)	289	62	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		190	31
Maintenance of Water Treatment Equipment (652)	4,371	3,407	32
Total Water Treatment Expenses	72,039	70,329	

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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	1,938	1,790	33
Storage Facilities Expenses (661)	716	768	34
Transmission and Distribution Lines Expenses (662)	7,527	8,559	35
Meter Expenses (663)	12,519	14,355	36
Customer Installations Expenses (664)	2,712	2,378	37
Miscellaneous Expenses (665)	45,414	43,727	38
Rents (666)	10,059	10,000	39
Maintenance Supervision and Engineering (670)	2,440	3,168	40
Maintenance of Structures and Improvements (671)	995	910	41
Maintenance of Distribution Reservoirs and Standpipes (672)	40,397	13,133	* 42
Maintenance of Transmission and Distribution Mains (673)	66,995	37,254	* 43
Maintenance of Services (675)	35,828	15,094	* 44
Maintenance of Meters (676)	9,667	10,090	45
Maintenance of Hydrants (677)	21,729	36,083	* 46
Maintenance of Miscellaneous Plant (678)	4,229	4,274	47
Total Transmission and Distribution Expenses	263,165	201,583	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	674	677	48
Meter Reading Expenses (902)	7,144	5,848	49
Customer Records and Collection Expenses (903)	36,326	35,781	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	2,800	3,304	52
Customer Service and Information Expenses (906)	4,065	1,553	53
Total Customer Accounts Expenses	51,009	47,163	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	53,594	49,503	55
Office Supplies and Expenses (921)	11,484	15,413	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	54,479	37,742	* 58
Property Insurance (924)	8,551	13,248	59
Injuries and Damages (925)	14,498	17,648	60
Employee Pensions and Benefits (926)	100,746	88,413	61
Regulatory Commission Expenses (928)	186	0	62
Duplicate Charges--Credit (929)		0	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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	45,019	51,709	64
Rents (931)	11,667	8,750	65
Maintenance of General Plant (932)	9,089	7,002	66
Total Administrative and General Expenses	309,313	289,428	
Total Operation and Maintenance Expenses	1,060,604	909,182	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCT 614 - INCREASE DUE TO \$89,118 OF WELL 9 REHAB AND IT WAS ABANDON. COSTS WERE EXPENSED INSTEAD OF CAPITALIZED

ACCT 633 - DECREASE IN PAYROLL ALLOCATION FOR THIS ACCOUNT. NOT AS MUCH TIME SPENT AS IN PREVIOUS YEARS.

ACCT 672 - ANNUAL AMORTIZATION OF TOWER C REPAINTING APPROVED BY PSC PER LETTER DATED MAY 2010

ACCT 673 - THERE WERE A FEW MORE WATER BREAKS IN 2010 THAN IN 2009

ACCT 675 - THERE WAS A RATHER LARGE PROJECT ON WILLIAMSBURG WAY TO REPLACE ALL THE SERVICE VALVES

ACCT 677 - ALTERNATE YEARS ALL HYDRANTS ARE EXERCISED. 2010 PAYROLL ALLOCATION FOR THIS IS DOWN. 2011 WILL INCREASE AGAIN.

ACCT 923 - INCREASE DUE TO CROSS CONNECTION PROGRAM, GROUNDWATER MODEL UPDATES, AND A LEAK SURVEY WAS DONE FOR THE ENTIRE WATER SYSTEM

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		524,769	461,417	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		13,806	12,455	2
Net property tax equivalent		510,963	448,962	
Social Security		22,943	21,065	3
PSC Remainder Assessment		2,351	836	4
Other (specify): NONE			0	5
Total tax expense		536,257	470,863	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172060				3
County tax rate	mills		2.753350				4
Local tax rate	mills		7.127850				5
School tax rate	mills		11.850433				6
Voc. school tax rate	mills		1.495100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.398793				10
Less: state credit	mills		1.834000				11
Net tax rate	mills		21.564793				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.127850				14
Combined School Tax Rate	mills		13.345533				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.473383				17
Total Tax Rate	mills		23.398793				18
Ratio of Local and School Tax to Total	dec.		0.874976				19
Total tax net of state credit	mills		21.564793				20
Net Local and School Tax Rate	mills		18.868677				21
Utility Plant, Jan. 1	\$	28,130,893	28,130,893				22
Materials & Supplies	\$	32,816	32,816				23
Subtotal	\$	28,163,709	28,163,709				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	28,163,709	28,163,709				26
Assessment Ratio	dec.		0.987500				27
Assessed Value	\$	27,811,663	27,811,663				28
Net Local & School Rate	mills		18.868677				29
Tax Equiv. Computed for Current Year	\$	524,769	524,769				30
Tax Equivalent per 1994 PSC Report	\$	209,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	524,769					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	3,788				3,788	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)	1,382,455	113,618	410,028		1,086,045	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,386,243	113,618	410,028	0	1,089,833	
PUMPING PLANT						
Land and Land Rights (320)	222,915		16,033		206,882	11
Structures and Improvements (321)	1,225,394	9,904	58,276		1,177,022	12
Other Power Production Equipment (323)	55,950				55,950	13
Electric Pumping Equipment (325)	930,572	75,986	136,977		869,581	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	32,600	4,331	808		36,123	16
Total Pumping Plant	2,467,431	90,221	212,094	0	2,345,558	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	118,889				118,889	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	118,889	0	0	0	118,889	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	119,469				119,469	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,660,938	10,858			2,671,796	24
Transmission and Distribution Mains (343)	2,695,426	178,903	2,177		2,872,152	* 25
Services (345)	95,902	23,727	1,783		117,846	26
Meters (346)	1,296,671	16,634	450		1,312,855	27
Hydrants (348)	220,195	28,701			248,896	* 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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	7,088,601	258,823	4,410	0	7,343,014	
GENERAL PLANT						
Land and Land Rights (389)	3,014				3,014	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	16,896				16,896	32
Computer Equipment (391.1)	145,487				145,487	33
Transportation Equipment (392)	89,495		4,781		84,714	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	32,480				32,480	36
Laboratory Equipment (395)	57,396				57,396	37
Power Operated Equipment (396)	9,385				9,385	38
Communication Equipment (397)	33,228				33,228	39
SCADA Equipment (397.1)	384,551	174,608	40,581		518,578	* 40
Miscellaneous Equipment (398)	18,189				18,189	41
Total General Plant	790,121	174,608	45,362	0	919,367	
Total utility plant in service directly assignable	11,851,285	637,270	671,894	0	11,816,661	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,851,285	637,270	671,894	0	11,816,661	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

ACCT 397.1 - THERE WAS A PROJECT FOR SCADA SYSTEM DESIGN IMPROVEMENTS AND PROGRAMMING UPGRADES

ACCT 314 - ADDITIONS TO TRY TO REHAB WELL #9 WERE UNSUCCESSFUL

ACCT 325 - WELL #5 IMPROVEMENTS - REPLACED AMERICAN TURBINE MOTOR

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

ACCT 314 - WELL #9 WAS ABANDONED AFTER REHAB ATTEMPTS WERE UNSUCCESSFUL

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

REFLECTS THE AMOUNT OF THE GLACIER VALLEY WATER PROJECT RETIREMENTS

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

NO MAJOR WATER PROJECTS THIS YEAR. ONLY A COUPLE OF HYDRANTS WERE ADDED TO A LOCATION WHERE THERE WASN'T ANY PREVIOUSLY. NONE WERE REMOVED.

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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0	4,263			4,263	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	4,263	0	0	4,263	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	11,725,987				11,725,987	25
Services (345)	2,627,259	13,200			2,640,459	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	1,812,741				1,812,741	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	16,165,987	13,200	0	0	16,179,187	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	7,700	8,454			16,154	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	7,700	8,454	0	0	16,154	
Total utility plant in service directly assignable	16,173,687	25,917	0	0	16,199,604	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	16,173,687	25,917	0	0	16,199,604	

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	428,925	2.90%	124,912	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	428,925		124,912	
PUMPING PLANT				
Structures and Improvements (321)	342,460	3.20%	38,438	7
Other Power Production Equipment (323)	36,321	4.40%	2,461	8
Electric Pumping Equipment (325)	541,986	4.40%	39,697	9
Diesel Pumping Equipment (326)	0	4.40%		10
Other Pumping Equipment (328)	5,716	4.40%	1,513	11
Total Pumping Plant	926,483		82,109	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	83,886	6.00%	7,133	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	83,886		7,133	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	567,650	1.90%	50,660	17
Transmission and Distribution Mains (343)	323,736	1.30%	36,190	18
Services (345)	3,828	2.90%	3,099	19
Meters (346)	643,587	5.50%	71,770	20
Hydrants (348)	29,641	2.20%	5,161	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,568,442		166,880	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	16,895	5.80%		24
Computer Equipment (391.1)	133,828	26.70%	3,125	25
Transportation Equipment (392)	83,782	13.30%	5,713	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	30,460	5.80%	1,884	28
Laboratory Equipment (395)	36,678	5.80%	3,329	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					0	1
312					0	2
313					0	3
314	410,028				143,809	4
316					0	5
317					0	6
	410,028	0	0	0	143,809	
321	58,276				322,622	7
323					38,782	8
325	136,977				444,706	9
326					0	10
328	808				6,421	11
	196,061	0	0	0	812,531	
331					0	12
332					91,019	13
333					0	14
334					0	15
	0	0	0	0	91,019	
341					0	16
342					618,310	17
343	2,177				357,749	18
345	1,783				5,144	19
346	450				714,907	20
348					34,802	21
349					0	22
	4,410	0	0	0	1,730,912	
390					0	23
391					16,895	24
391.1					136,953	25
392	4,781				84,714	26
393					0	27
394					32,344	28
395					40,007	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)	
GENERAL PLANT				
Power Operated Equipment (396)	9,385	7.50%		30
Communication Equipment (397)	33,228	15.00%		31
SCADA Equipment (397.1)	283,099	9.20%	41,933	32
Miscellaneous Equipment (398)	4,771	5.80%	1,055	33
Total General Plant	632,126		57,039	
Total accum. prov. directly assignable	3,639,862		438,073	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 3,639,862		 438,073	

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					9,385	30
397					33,228	31
397.1	40,581				284,451	32
398					5,826	33
	<u>45,362</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>643,803</u>	
	<u>655,861</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,422,074</u>	
					<u>0</u>	34
	<u>655,861</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,422,074</u>	

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	1,561,230	1.30%	152,438	18
Services (345)	809,713	2.90%	76,382	19
Meters (346)	0	0.00%		20
Hydrants (348)	429,310	2.20%	39,880	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,800,253		268,700	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		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					1,713,668	18
345					886,095	19
346					0	20
348					469,190	21
349					0	22
	0	0	0	0	3,068,953	
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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	5,312	9.20%	709	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	5,312		709	
Total accum. prov. directly assignable	2,805,565		269,409	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 2,805,565		 269,409	

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					6,021	32
398					0	33
	0	0	0	0	6,021	
	0	0	0	0	3,074,974	
					0	34
	0	0	0	0	3,074,974	

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			59,488	59,488	1
February			52,804	52,804	2
March			56,926	56,926	3
April			56,808	56,808	4
May			63,594	63,594	5
June			62,817	62,817	6
July	1,500		80,938	82,438	7
August			70,104	70,104	8
September			60,554	60,554	9
October			55,340	55,340	10
November			50,557	50,557	11
December	1,496		51,855	53,351	12
Total annual pumpage	2,996	0	721,785	724,781	

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.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	724,781	2
Less: Gallons (000's) used in the treatment process:	0	3
Subtotal: Gallons (000's) entering distribution system:	724,781	4
Less: Gallons (000's) sold (Revenue Water):	658,803	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	65,978	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	6,300	8
Gallons (000's) used for fire protection:	600	9
Gallons (000's) used to prevent freezing of distribution system:	300	10
Gallons (000's) used for other system uses:	2,850	11
Subtotal Authorized System Uses:	10,050	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	14,500	14
Gallons (000's) lost due to service leaks or breaks:	100	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	41,328	18
Subtotal Water Losses:	55,928	19
Percentage of water entering distribution system sold:	91%	20
Percentage of Real and Apparent Losses:	8%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,980	29
Date of maximum: 07/22/2010		30
Cause of maximum: NORMAL SUMMER USAGE		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,186	33
Date of minimum: 10/09/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,521,604	35
If water is purchased:		36
Vendor Name: CITY OF MADISON WATER UTILITY		37
Point of Delivery: 2799 RIMROCK RD - 6" METER		38
What percentage of purchased water is surface water? 0%		39
Number of main breaks repaired this year:	9	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	22,000	43
Outside municipality?		44

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 - 2359 PALOMINO TRAIL	7	434	8	504,000	Yes	1
WELL - 2689 GRANITE CIRCLE	10	1,033	20	1,728,000	Yes	2
WELL - 5127 HILLTOP ROAD	8	436	8	360,000	Yes	3
WELL - 6042 MCKEE ROAD	5	1,031	18	1,800,000	Yes	4
WELL - 2791 YARMOUTH GREENWAY	4	1,000	18	1,656,000	Yes	5
WELL - 2701 JONES FARM RD	11	1,003	20	420,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #11	WELL #4	1
Location	2689 GRANITE CIRCLE	2701 JONES FARM DR	2791 YARMOUTH GREENWAY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	GOULD	GOULD	5
Year Installed	2009	2008	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,500	1,150	8
Pump Motor or Standby Engine Mfr	U.S.	G.E.	US MOTORS	9
Year Installed	2001	2008	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	250	250	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #7	WELL #8	15
Location	6042 MCKEE ROAD	2359 PALOMINO TRAIL	5127 HILLTOP ROAD	16
Purpose	P	P	P	17
Destination	R	D	D	18
Pump Manufacturer	AMERICAN TURBINE	GOULD	FAIRBANKS MORSE	19
Year Installed	2010	2002	1983	20
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	1,500	400	250	22
Pump Motor or Standby Engine Mfr	U.S.	FRANKLYN	FRANKLYN	23
Year Installed	1997	2002	1983	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	30	25	26
Footnotes	*			27
				28

PUMPING & POWER EQUIPMENT

Pumping & Power Equipment (Page W-19)

General footnotes

PUMP REPLACED ON WELL #5

WELL #9 ABANDONED

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	CAMP BADGER	TOWER B	TOWER C	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1998	1969	1991	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	147	97	6
Total capacity in gallons (actual)	500,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

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	TOWER E		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2005		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	117		6
Total capacity in gallons (actual)	750,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	649				649	1
A	D	6.000	1,238				1,238	2
M	D	6.000	78,148				78,148	3
A	D	8.000	15,600	22			15,622	4
M	D	8.000	230,421				230,421	5
M	D	10.000	95,083				95,083	6
M	D	12.000	65,273	1,713			66,986	7
M	D	14.000	3,011				3,011	8
M	D	16.000	2,821				2,821	9
M	D	18.000	391				391	10
Total Within Municipality			492,635	1,735	0	0	494,370	
Total Utility			492,635	1,735	0	0	494,370	

WATER MAINS

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.

FINANCING IS A COMBINATION OF DEVELOPER ADDED AND UTILITY FINANCED. UTILITY FINANCED PORTION IS FROM OPERATING REVENUES

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	795				795		1
M	1.000	3,676	13	4		3,685		2
M	1.500	152	3			155		3
M	2.000	70				70		4
M	3.000	12				12		5
M	4.000	46		1		45		6
M	6.000	73	1			74		7
M	8.000	110	3			113		8
M	10.000	5				5		9
Total Utility		4,939	20	5	0	4,954	0	

WATER SERVICES

Water Services (Page W-22)

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

FINANCING IS A COMBINATION OF DEVELOPER ADDED AND UTILITY FINANCED. UTILITY FINANCED PORTION IS FROM OPERATING REVENUES

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

ALL UTILITY OWNED SERVICES WERE IN USE AT THE END OF THE YEAR

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)	
0.750	5,598	106	20		5684	70	1
1.000	170	6	2		174	4	2
1.500	148	4			152	40	3
2.000	161	2			163	28	4
3.000	10	1			11	0	5
4.000	2				2	1	6
Total:	6,089	119	22	0	6186	143	

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)	
0.750	5,348	322	7	7	0	0	5684	1
1.000	12	156	4	2	0	0	174	2
1.500	2	135	14	1	0	0	152	3
2.000	0	145	11	7	0	0	163	4
3.000	0	9	2	0	0	0	11	5
4.000	0	1	1	0	0	0	2	6
Total:	5,362	768	39	17	0	0	6186	

METERS

Meters (Page W-23)

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

COMPLETE CHANGE OUT OF ALL RESIDENTIAL METERS 20 YEARS OLD OR SOONER IF NEEDED.

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

YES

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,058				1,058	2
Total Fire Hydrants	1,058	0	0	0	1,058	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	530
Number of distribution system valves end of year:	1,058
Number of distribution valves operated during year:	1,058

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		NONE			1
Wholesale Meter		NONE			2

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.
--

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,659,438	1,565,960	1
Total Sewage Operating Revenues	1,659,438	1,565,960	
Other Operating Revenues			
Customer Forfeited Discounts (631)	3,951	4,022	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	783	2,199	6
Total Other Operating Revenues	4,734	6,221	
Total Operating Revenues	1,664,172	1,572,181	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	1,104,274	1,108,084	7
Maintenance Expenses (831-834)	95,357	160,755	8
Customer Accounting & Collection Expenses (840-843)	45,431	44,933	9
Administrative and General Expenses (850-857)	200,825	198,227	10
Total Operation and Maintenance Expenses	1,445,887	1,511,999	
Other Operating Expenses			
Depreciation Expense (403)	184,559	184,948	11
Amortization Expense (404)		0	12
Taxes (408)	9,736	9,663	13
Total Other Operating Expenses	194,295	194,611	
Total Operating Expenses	1,640,182	1,706,610	
NET OPERATING INCOME	23,990	(134,429)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)	43	1	8,342	1
Commercial Revenues (621.2)	5	1	948	2
Industrial Revenues (621.3)	1	1	190	3
Revenues from Public Authorities (621.4)	1	1	190	4
Total Flat Rate Service to General Customers (621)	50	4	9,670	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	4,946	278,256	913,330	5
Commercial Revenues (622.2)	582	309,239	607,179	6
Industrial Revenues (622.3)	30	29,801	122,355	7
Revenues from Public Authorities (622.4)	13	2,719	6,904	8
Total Measured Service to General Customers (622)	5,571	620,015	1,649,768	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	5,621	620,019	1,659,438	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	3,951	2
Other (specify):		
Total Customer Forfeited Discounts (631)	3,951	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SPECIAL ASSESSMENT LETTERS, NSF FEES	783	6
Total Miscellaneous Operating Revenues (635)	783	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	0		1
Power and Fuel for Pumping (821)	0		2
Power and Fuel for Aeration Equipment (822)	0		3
Chlorine (823)	0		4
Phosphorous Removal Chemicals (824)	0		5
Sludge Conditioning Chemicals (825)	0		6
Other Chemicals for Sewage Treatment (826)	0		7
Other Operating Supplies and Expenses (827)	1,094,857	1,101,101	8
Transportation Expenses (828)	9,417	6,983	9
Rents (829)	0		10
Total Operation Expenses	1,104,274	1,108,084	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	24,631	81,276	11
Maintenance of Collection System Pumping Equipment (832)	0		12
Maintenance of Treatment and Disposal Plant Equipment (833)	0		13
Maintenance of General Plant Structures and Equipment (834)	70,726	79,479	14
Total Maintenance Expenses	95,357	160,755	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	39,126	39,085	15
Flat Rate Inspections (841)	0		16
Meter Reading (842)	6,305	5,848	17
Uncollectible Accounts (843)	0		18
Total Customer Accounting & Collection Expenses	45,431	44,933	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	53,803	49,939	19
Office Supplies and Expenses (851)	9,369	13,259	20
Outside Services Employed (852)	8,775	11,381	21
Insurance Expense (853)	14,498	17,648	22
Employees Pensions and Benefits (854)	54,423	49,626	23
Regulatory Commission Expenses (855)	0		24
Miscellaneous General Expenses (856)	39,957	36,374	25
Rents (857)	20,000	20,000	26
Total Administrative and General Expenses	200,825	198,227	
Total Operation and Maintenance Expenses	1,445,887	1,511,999	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		9,736	9,663	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		9,736	9,663	

SEWER 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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	101,595				101,595	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	4,663	3,941			8,604	6
Collecting Mains and Accessories (313)	11,348,927				11,348,927	7
Interceptor Mains and Accessories (314)	2,370,104				2,370,104	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	51,501				51,501	10
Total Collection System	13,876,790	3,941	0	0	13,880,731	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	584				584	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	584	0	0	0	584	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (370)	9,315				9,315	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	5,675				5,675	31
Total General Plant	14,990	0	0	0	14,990	
Total utility plant in service directly assignable	13,892,364	3,941	0	0	13,896,305	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	110,309				110,309	33
Transportation Equipment (373)	336,436				336,436	34
Other General Equipment (379)	23,465				23,465	35
Other Tangible Property (390)	0				0	36
Total General Plant	470,210	0	0	0	470,210	
Total utility plant in service directly assignable	14,362,574	3,941	0	0	14,366,515	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	197,057				197,057	38
Total utility plant in service	14,559,631	3,941	0	0	14,563,572	

SEWER 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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	0				0	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	0	0	0	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installior	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	0	0	0	0	0	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
		0				0	
Total Utility		0	0	0	0	0	0

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SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	0				0	1
8.000	63,241				63,241	2
10.000	2,090				2,090	3
12.000	2,833				2,833	4
36.000	0				0	5
Total Utility	68,164	0	0	0	68,164	