



3014 (01-03-11)

ANNUAL REPORT

OF

Name: LAKE COMO SANITARY DISTRICT #1

Principal Office: N3420 DELL PLACE
LAKE GENEVA, WI 53147

For the Year Ended: DECEMBER 31, 2010

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I NEAL KOLB of
(Person responsible for accounts)

LAKE COMO SANITARY DISTRICT #1, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/30/2011
(Date)

DISTRICT MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKE COMO SANITARY DISTRICT #1
Utility Address: N3420 DELL PLACE
LAKE GENEVA, WI 53147

When was utility organized? 10/1/1995
Report any change in name:
Effective Date:
Utility Web Site: lcsd1.org

Utility employee in charge of correspondence concerning this report:

Name: GAIL THOMPSON
Title: OFFICE MANAGER
Office Address:
N3420 DELL PLACE
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2077
Fax Number: (262) 348 - 0432
Email Address: gail@lcsd1.org

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

Name: KAREN S. HALL
Title: CPA
Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220
Fax Number: (262) 248 - 8429
Email Address: kshcanada@sbcglobal.net

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

Name: DONALD DEBAERE
Title: PRESIDENT
Office Address:
N3420 DELL PLACE
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2077
Fax Number: (262) 348 - 0432
Email Address: don@lcsd1.org

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: PATRICK W. ROMENESKO
Title: CPA/OWNER
Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220
Fax Number: (262) 248 - 8429
Email Address: pwrome@sbcglobal.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/3/2010

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: NEAL KOLB

Title: DISTRICT MANAGER

Office Address:

N3420 DELL PLACE
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2077

Fax Number: (262) 348 - 0432

Email Address: neal@lcsd1.org

Name of utility commission/committee: LAKE COMO SANITARY DISTRICT #1 COMMISSION

Names of members of utility commission/committee:

- MR DONALD DEBAERE, PRESIDENT
- MR GARY DUFFY, SECRETARY
- MR MICHAEL JACKSON, TREASURER

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)	512,844	513,771	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	273,930	354,681	2
Depreciation Expense (403)	93,746	84,125	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	10,106	9,859	5
Total Operating Expenses	377,782	448,665	
Net Operating Income	135,062	65,106	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	135,062	65,106	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	75,556	65,968	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	153,890	170,348	10
Miscellaneous Nonoperating Income (421)	4,000	267,588	11
Total Other Income	233,446	503,904	
Total Income	368,508	569,010	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(16,647)	(16,647)	12
Other Income Deductions (426)	105,959	104,404	13
Total Miscellaneous Income Deductions	89,312	87,757	
Income Before Interest Charges	279,196	481,253	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	367,617	379,695	14
Amortization of Debt Discount and Expense (428)	18,376	24,700	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	385,993	404,395	
Net Income	(106,797)	76,858	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,551,367	17,488,003	20
Balance Transferred from Income (433)	(106,797)	76,858	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	230,253	13,494	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	17,214,317	17,551,367	

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	512,844	0	512,844	1
Total (Acct. 400):	512,844	0	512,844	
Operation and Maintenance Expense (401-402):				
Derived	273,930	0	273,930	2
Total (Acct. 401-402):	273,930	0	273,930	
Depreciation Expense (403):				
Derived	93,746	0	93,746	3
Total (Acct. 403):	93,746	0	93,746	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	10,106	0	10,106	5
Total (Acct. 408):	10,106	0	10,106	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	135,062	0	135,062	
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):				
NON-REGULATED SEWER INCOME	75,556		75,556	9
Total (Acct. 417):	75,556	0	75,556	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME-W	2,320	0	2,320	11
INVESTMENT INCOME-S	724	0	724	12
INTEREST ON SPECIAL ASSESSMENTS-W	83,250	0	83,250	13
INTEREST ON SPECIAL ASSESSMENTS-S	67,596	0	67,596	14
Total (Acct. 419):	153,890	0	153,890	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		4,000	4,000	15

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):				
NONE	0	0	0	16
Total (Acct. 421):	0	4,000	4,000	
TOTAL OTHER INCOME:	229,446	4,000	233,446	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(16,647)	0	(16,647)	17
NONE	0	0	0	18
Total (Acct. 425):	(16,647)	0	(16,647)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	105,959	105,959	19
NONE	0	0	0	20
Total (Acct. 426):	0	105,959	105,959	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(16,647)	105,959	89,312	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	367,617	0	367,617	21
Total (Acct. 427):	367,617	0	367,617	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT/DEFERRED LOSS	18,376		18,376	22
Total (Acct. 428):	18,376	0	18,376	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	24
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0		0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	385,993	0	385,993	
NET INCOME:	(4,838)	(101,959)	(106,797)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(3,332,665)	20,884,032	17,551,367	27
Total (Acct. 216):	(3,332,665)	20,884,032	17,551,367	

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	(4,838)	(101,959)	(106,797)	28
Total (Acct. 433):	(4,838)	(101,959)	(106,797)	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	230,253		230,253	31
Total (Acct. 436)--Debit:	230,253	0	230,253	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(3,567,756)	20,782,073	17,214,317	

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	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	512,844	0	0	0	512,844	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	0	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	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to						
Wisconsin Remainder Assessment	512,844	0	0	0	512,844	

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	125,133	0	125,133	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	113,663	0	113,663	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	238,796	0	238,796	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.2	1
Electric	0.0	2
Gas	0.0	3
Sewer	1.8	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	9,774,096	9,742,650	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,989,777	1,785,097	2
Net Utility Plant	7,784,319	7,957,553	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	18,328,039	18,227,620	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,854,597	2,590,958	4
Net Nonutility Property	15,473,442	15,636,662	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,732,998	3,037,294	6
Sinking Funds (125)	422,983	422,090	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	609,879	558,194	9
Total Other Property and Investments	19,239,302	19,654,240	
CURRENT AND ACCRUED ASSETS			
Cash (131)	260	260	10
Special Deposits (134)	0	0	11
Working Funds (135)	271,740	347,071	12
Temporary Cash Investments (136)	214,536	94,772	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	36,377	32,024	15
Other Accounts Receivable (143)	61,465	57,824	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	770,173	825,975	18
Plant Materials and Operating Supplies (154)	14,422	15,622	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	13,895	13,284	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	1,382,868	1,386,832	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	122,152	140,528	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	122,152	140,528	
Total Assets and Other Debits	28,528,641	29,139,153	

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)	0	0	33
Appropriated Earned Surplus (215)	366,564	136,311	34
Unappropriated Earned Surplus (216)	17,214,317	17,551,367	35
Total Proprietary Capital	17,580,881	17,687,678	
LONG-TERM DEBT			
Bonds (221)	10,131,723	10,611,642	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	10,131,723	10,611,642	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	62,508	70,882	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	152,905	156,925	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	7,968	7,490	46
Total Current and Accrued Liabilities	223,381	235,297	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	565,992	577,976	49
Total Deferred Credits	565,992	577,976	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	26,664	26,560	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	26,664	26,560	
Total Liabilities and Other Credits	28,528,641	29,139,153	

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	9,742,650	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,280,220	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,493,876	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Completed Construction not Classified (106)	0	0	0	0	7
Construction Work in Progress (107)	0	0	0	0	8
Total Utility Plant	9,774,096	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,052,921	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	936,856	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	14
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	15
Total Accumulated Provision	1,989,777	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	17
Other Utility Plant Adjustments (119)	0	0	0	0	18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	7,784,319	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	954,200				954,200	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	93,746				93,746	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,975				4,975	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	98,721	0	0	0	98,721	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	1,052,921	0	0	0	1,052,921	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)	830,897				830,897	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	105,959				105,959	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	105,959	0	0	0	105,959	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	936,856	0	0	0	936,856	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	18,227,620	100,419	0	18,328,039	1
CONSTRUCTION IN PROGRESS	0	0	0	0	2
Total Nonutility Property (121)	18,227,620	100,419	0	18,328,039	
Less accum. prov. depr. & amort. (122)	2,590,958	263,639	0	2,854,597	3
 Net Nonutility Property	 15,636,662	 (163,220)	 0	 15,473,442	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	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)	14,422	15,622	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	14,422	15,622	

**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)				
2000 G.O. BONDS	3,178	428	0	1
2007 G.O. REFUNDING BONDS	4,291	428	35,490	2
CLEAN WATER FUND	748	428	5,981	3
DEFERRED LOSS ON REFUNDING	9,130	428	64,254	4
WATER REVENUE BONDS	1,029	428	16,427	5
Total			122,152	
Unamortized premium on debt (251)				
NONE				6
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	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

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)		
SEWER REVENUE BONDS-CWF	09/23/1998	05/01/2018	0.00%	1,783,485	*	1
WATER REVENUE BONDS	02/01/1999	02/01/2039	4.50%	5,488,238		2
2007 GENERAL OBLIGATION REFUNDING	03/01/2007	03/02/2027	4.16%	2,860,000		3
Total Bonds (Account 221):				10,131,723		

BONDS (ACCT. 221)

Bonds (Acct. 221) (Page F-17)

General footnotes

The interest rate on the sewer CWF loan is 0.0%.

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	0	1
Accruals:		
Charged water department expense	10,106	2
Charged electric department expense	0	3
Charged sewer department expense	8,717	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,823	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	18,302	7
PSC Remainder Assessment	521	8
Other (explain):		
NONE		9
Total payments and other debits	18,823	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER REVENUE BONDS	105,150	249,678	251,303	103,525	1
2000 GENERAL OBLIGATION BONDS	2,395	1,105	3,500	0	2
2007 GENERAL OBLIGATION REFUNDING BONDS	49,380	116,834	116,834	49,380	3
Subtotal	156,925	367,617	371,637	152,905	
Advances from Municipality (223)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	6
Subtotal	0	0	0	0	
Total	156,925	367,617	371,637	152,905	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE-WATER	1,585,303	2
SPECIAL ASSESSMENTS RECEIVABLE-SEWER	1,147,695	3
Total (Acct. 124):	2,732,998	
Sinking Funds (125):		
LGIP #6 - RURAL DEVELOPMENT RESERVE FUND	422,983	4
Total (Acct. 125):	422,983	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
LGIP #7 - DNR EQUIPMENT REPLACEMENT FUND	314,030	6
LGIP #8 - SPECIAL ASSESSMENTS FUND	101,800	7
SPECIAL ASSESSMENTS SAVINGS	194,049	8
Total (Acct. 128):	609,879	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,766	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
MISCELLANEOUS INVOICES-WATER	4,611	14
Total (Acct. 142):	36,377	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	58,965	15
Merchandising, jobbing and contract work		16
Other (specify):		
MISCELLANEOUS INVOICES-SEWER	2,500	17
Total (Acct. 143):	61,465	
Receivables from Municipality (145):		
PROPERTY TAXES RECEIVABLE - FIRE PROTECTION-WATER	160,091	18
PROPERTY TAXES RECEIVABLE - SEWER	189,500	19

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):		
WATER ASSESSMENTS PLACED ON THE 2010 TAX ROLL	140,762	20
SEWER ASSESSMENTS PLACED ON THE 2010 TAX ROLL	254,602	21
DELINQUENT WATER UTILITY BILLS PLACED ON THE 2010 TAX ROLL	7,921	22
DELINQUENT SEWER UTILITY BILLS PLACED ON THE 2010 TAX ROLL	17,297	23
Total (Acct. 145):	770,173	
Prepayments (165):		
PREPAID INSURANCE	13,895	24
Total (Acct. 165):	13,895	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		29
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		30
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	216,401	31
DEFERRED PROPERTY TAX REVENUE-FIRE PROTECTION-WATER	160,091	32
DEFERRED PROPERTY TAX REVENUE-SEWER	189,500	33
Total (Acct. 253):	565,992	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

DONE

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,266,497	0	0	0	3,266,497	1
Materials and Supplies	15,022	0	0	0	15,022	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	1,003,560	0	0	0	1,003,560	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	224,724	0	0	0	224,724	6
NONE	0	0	0	0	0	7
Average Net Rate Base	2,053,235	0	0	0	2,053,235	
Net Operating Income	135,062	0	0	0	135,062	8
Net Operating Income as a percent of						
Average Net Rate Base	6.58%	N/A	N/A	N/A	6.58%	

**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	233,048	0	0	0	233,048	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	16,647	0	0	0	16,647	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	216,401	0	0	0	216,401	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-17)

General footnotes

The interest rate on the sewer CWF loan is 0.0%.

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

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

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	453,247	454,274	1
Total Sales of Water	453,247	454,274	
Other Operating Revenues			
Forfeited Discounts (470)	2,320	2,197	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	57,277	57,300	5
Total Other Operating Revenues	59,597	59,497	
Total Operating Revenues	512,844	513,771	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	15,518	19,591	6
Pumping Expenses (620-625)	33,281	43,736	7
Water Treatment Expenses (630-635)	16,932	17,200	8
Transmission and Distribution Expenses (640-655)	21,078	91,169	9
Customer Accounts Expenses (901-906)	35,126	18,042	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	151,995	164,943	12
Total Operation and Maintenance Expenses	273,930	354,681	
Other Operating Expenses			
Depreciation Expense (403)	93,746	84,125	13
Amortization Expense (404-407)		0	14
Taxes (408)	10,106	9,859	15
Total Other Operating Expenses	103,852	93,984	
Total Operating Expenses	377,782	448,665	
NET OPERATING INCOME	135,062	65,106	

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)	0	0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,211	37,184	290,405	5
Commercial (461.2)	14	2,124	6,667	6
Industrial (461.3)	0	0	0	7
Public Authority (461.4)	2	31	488	8
Total Metered Sales to General Customers (461)	1,227	39,339	297,560	
Private Fire Protection Service (462)	0		0	9
Public Fire Protection Service (463)	1		155,363	10
Other Water Sales (465)	1	180	324	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	1,229	39,519	453,247	

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):		
NONE		1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
Amount billed (usually per rate schedule F-1 or Fd-1)	155,363	4
Total Public Fire Protection Service (463)	155,363	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,320	6
Other (specify):		
Total Forfeited Discounts (470)	2,320	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WELL PERMITS	60	9
METER REPAIRS/SALES OF PARTS	981	10
STANDBY WATER SERVICE CHARGES	43,181	11
NSF FEES	255	12
SALE OF EASEMENT	4,000	13
ASSESSMENT LETTERS	760	14
WELL ABANDONMENT FEES	949	15
Return on net investment in meters charged to sewer department	2,670	16
Other (specify):		
COURT JUDGEMENT FEES	1,883	17
RECONNECTION FEES	2,538	18
Total Other Water Revenues (474)	57,277	

OTHER OPERATING REVENUES (WATER)

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

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

DONE

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	15,471	15,416	1
Purchased Water (601)	0	4,035	2
Operation Supplies and Expenses (602)	0	60	3
Maintenance of Water Source Plant (605)	47	80	4
Total Source of Supply Expenses	15,518	19,591	
PUMPING EXPENSES			
Operation Labor (620)	6,163	6,999	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	26,908	27,585	7
Operation Supplies and Expenses (623)	0	7,668	8
Maintenance of Pumping Plant (625)	210	1,484	9
Total Pumping Expenses	33,281	43,736	
WATER TREATMENT EXPENSES			
Operation Labor (630)	10,580	9,294	10
Chemicals (631)	3,389	4,490	11
Operation Supplies and Expenses (632)	2,766	3,096	12
Maintenance of Water Treatment Plant (635)	197	320	13
Total Water Treatment Expenses	16,932	17,200	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	10,899	10,994	14
Operation Supplies and Expenses (641)	2,948	5,493	15
Maintenance of Distribution Reservoirs and Standpipes (650)	152	50,365	16
Maintenance of Mains (651)	2,703	7,500	17
Maintenance of Services (652)	577	7,195	18
Maintenance of Meters (653)	3,386	6,685	19
Maintenance of Hydrants (654)	217	2,937	20
Maintenance of Other Plant (655)	196	0	21
Total Transmission and Distribution Expenses	21,078	91,169	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,227	7,271	22
Accounting and Collecting Labor (902)	26,219	7,629	23
Supplies and Expenses (903)	1,680	3,142	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0	0	26
Total Customer Accounts Expenses	35,126	18,042	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	43,800	57,016	28
Office Supplies and Expenses (921)	19,741	20,910	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	18,116	19,190	31
Property Insurance (924)	13,462	13,796	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	39,967	41,859	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	7,182	4,759	36
Transportation Expenses (933)	3,846	3,946	37
Maintenance of General Plant (935)	5,881	3,467	38
Total Administrative and General Expenses	151,995	164,943	
Total Operation and Maintenance Expenses	273,930	354,681	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Operation Supplies and Expenses (623) Engineering consulting fees in the amount of \$6,485 posted to incorrect account in the previous year.

Maintenance of Distribution Reservoirs and Standpipes (650) The water tower was painted during 2009.

Maintenance of Services (652) There was (1) service break during the current year and (7) service breaks during the previous year.

Accounting and Collecting Labor (902) Reallocation of labor from administrative and general salaries.

Administrative and General Salaries (920) Reallocation of labor to accounting and collecting labor.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
Net property tax equivalent		0	0	
Social Security		9,585	9,508	3
PSC Remainder Assessment		521	351	4
Other (specify): TAXES ON PROPERTY PURCHASED		0	0	5
Total tax expense		10,106	9,859	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	17,957	316	0	0	18,273	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	228,753	0	0	0	228,753	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	246,710	316	0	0	247,026	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	29,316	0	0	0	29,316	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	274,749	0	0	0	274,749	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	304,065	0	0	0	304,065	
WATER TREATMENT PLANT						
Land and Land Rights (330)	1,068	0	0	0	1,068	17
Structures and Improvements (331)	5,499	0	0	0	5,499	18
Sand or Other Media Filtration Equipment (332)	132,773	0	0	0	132,773	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	3,840	0	0	0	3,840	21
Total Water Treatment Plant	143,180	0	0	0	143,180	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	5,300	0	0	0	5,300	22
Structures and Improvements (341)	5,499	0	0	0	5,499	23
Distribution Reservoirs and Standpipes (342)	96,942	0	0	0	96,942	24
Transmission and Distribution Mains (343)	1,195,358	0	0	0	1,195,358	25
Services (345)	354,075	0	0	0	354,075	26
Meters (346)	163,828	4,005	0	0	167,833	27
Hydrants (348)	210,144	0	0	0	210,144	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	32,248	0	0	0	32,248	29
Total Transmission and Distribution Plant	2,063,394	4,005	0	0	2,067,399	
GENERAL PLANT						
Land and Land Rights (389)	17,958	0	0	0	17,958	30
Structures and Improvements (390)	153,697	0	0	0	153,697	31
Office Furniture and Equipment (391)	40,687	0	0	0	40,687	32
Computer Equipment (391.1)	19,579	0	0	0	19,579	33
Transportation Equipment (392)	41,382	0	0	0	41,382	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	21,563	0	0	0	21,563	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	189,753	23,125	0	0	212,878	40
Miscellaneous Equipment (398)	10,806	0	0	0	10,806	41
Total General Plant	495,425	23,125	0	0	518,550	
Total utility plant in service directly assignable	3,252,774	27,446	0	0	3,280,220	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	3,252,774	27,446	0	0	3,280,220	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	279,125	0	0	0	279,125	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	279,125	0	0	0	279,125	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	361,150	0	0	0	361,150	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	361,150	0	0	0	361,150	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	263,687	0	0	0	263,687	24
Transmission and Distribution Mains (343)	3,526,420	0	0	0	3,526,420	25
Services (345)	1,050,252	4,000	0	0	1,054,252	26
Meters (346)	0	0	0	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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	591,175	0	0	0	591,175	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	5,431,534	4,000	0	0	5,435,534	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	418,067	0	0	0	418,067	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	418,067	0	0	0	418,067	
Total utility plant in service directly assignable	6,489,876	4,000	0	0	6,493,876	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	6,489,876	4,000	0	0	6,493,876	

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	0	0	3,938	3,938	1
February	0	0	2,882	2,882	2
March	0	0	3,112	3,112	3
April	0	0	3,271	3,271	4
May	0	0	4,010	4,010	5
June	0	0	3,726	3,726	6
July	0	0	4,901	4,901	7
August	0	0	4,480	4,480	8
September	0	0	3,783	3,783	9
October	0	0	3,821	3,821	10
November	0	0	3,185	3,185	11
December	0	0	3,311	3,311	12
Total annual pumpage	0	0	44,420	44,420	

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):	44,420	2
Less: Gallons (000's) used in the treatment process:	618	3
Subtotal: Gallons (000's) entering distribution system:	43,802	4
Less: Gallons (000's) sold (Revenue Water):	39,519	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	4,283	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,457	8
Gallons (000's) used for fire protection:	500	9
Gallons (000's) used to prevent freezing of distribution system:	0	10
Gallons (000's) used for other system uses:	0	11
Subtotal Authorized System Uses:	1,957	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	0	14
Gallons (000's) lost due to service leaks or breaks:	2,100	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) unknown/not accounted for:	226	18
Subtotal Water Losses:	2,326	19
Percentage of water entering distribution system sold:	90%	20
Percentage of Real and Apparent Losses:	5%	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.)	273	29
Date of maximum: 08/24/2010		30
Cause of maximum: Summer demand		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	34	33
Date of minimum: 10/27/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	172,600	35
If water is purchased:		36
Vendor Name: GENEVA NATIONAL COMMUNITY SERVICES		37
Point of Delivery: INTERCONNECTION BETWEEN WATER SYSTEMS		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	0	40
Number of service breaks repaired this year:	1	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	3,000	43
Outside municipality?	0	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 #1-DELL PLACE	NA 552-26515368	1,500	14	864,000	Yes	1
WELL #2-DELL PLACE	NA 553-26515368	1,500	14	864,000	Yes	2

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	NA 552-26515368	NA 553-26515368	WOODLAND DR	1
Location	DELL PLACE	DELL PLACE	WOODLAND DR	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	INGERSOLL DRESSER	INGERSOLL DRESSER	BERKELEY	5
Year Installed	1999	1999	2009	6
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	568	560	375	8
Pump Motor or Standby Engine Mfr	INGERSOLL DRESSER	INGERSOLL DRESSER	BERKELEY	9
Year Installed	1999	1999	2009	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	125	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ID 26515368			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1999			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	107			6
Total capacity in gallons (actual)	200,000			7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			11
Filters, type (gravity, pressure, other, none)	PRESSURE			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6998			13
Is a corrosion control chemical used (yes, no)?	N			14
Is water fluoridated (yes, no)?	N			15
				16
Footnotes				17

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
P	D	6.000	107,272	0	0	0	107,272	1
P	D	8.000	26,769	0	0	0	26,769	2
P	T	10.000	17,882	0	0	0	17,882	3
Total Within Municipality			151,923	0	0	0	151,923	
Total Utility			151,923	0	0	0	151,923	

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	1.000	1,306	4	0	0	1,310	92	1
M	1.500	10	0	0	0	10	0	2
M	2.000	1	0	0	0	1	0	3
Total Utility		1,317	4	0	0	1,321	92	

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.

Water services were contributed by customers.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,282	6	0	(2)	1286	40	1
0.750	0	0	0	0	0	0	2
1.000	4	0	0	2	6	0	3
Total:	1,286	6	0	0	1292	40	

1) Indicate your residential meter replacement schedule:

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

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

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

METERS (cont.)

4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,211	11	0	1	0	63	1286	1
0.750	0	0	0	0	0	0	0	2
1.000	0	3	0	1	0	2	6	3
Total:	1,211	14	0	2	0	65	1292	

METERS

Meters (Page W-23)

Explain all reported adjustments.

Reclassifications between .625 and 1.00 meters after inventory recount.

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

The utility began a testing/replacement program in 2009 due to the fact that the utility is now over 10 years old and meter testing is required.

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

Yes, station meters are tested every two years.

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	0	0	0	1
Within Municipality	245	0	0	0	245	2
Total Fire Hydrants	245	0	0	0	245	
Flushing Hydrants						
	0	0	0	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:	226
Number of distribution system valves end of year:	358
Number of distribution valves operated during year:	0

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	8	WELL #2	Turbine	12/1/2009	1
Station Meter	8	WELL #1	Turbine	10/22/2009	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.

Location (a)	Customers End of Year (b)
Walworth County	
Villages	
WALWORTH	
Total Villages:	0
Towns	
GENEVA	1,227
Total Towns:	1,227
Total Walworth County:	1,227
Total Company:	1,227

WATER OPERATING SECTION FOOTNOTES

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

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

DONE

Water Operation & Maintenance Expenses (Page W-05)

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

Operation Supplies and Expenses (623) Engineering consulting fees in the amount of \$6,485 posted to incorrect account in the previous year.

Maintenance of Distribution Reservoirs and Standpipes (650) The water tower was painted during 2009.

Maintenance of Services (652) There was (1) service break during the current year and (7) service breaks during the previous year.

Accounting and Collecting Labor (902) Reallocation of labor from administrative and general salaries.

Administrative and General Salaries (920) Reallocation of labor to accounting and collecting labor.

Water Services (Page W-22)

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

Water services were contributed by customers.

Meters (Page W-23)

Explain all reported adjustments.

Reclassifications between .625 and 1.00 meters after inventory recount.

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

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

Yes, station meters are tested every two years.