



3015 (01-03-11)

**ANNUAL REPORT**

OF

Name: MARION MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 217 N MAIN STREET  
P.O. BOX 127  
MARION, WI 54950-0127

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For the Year Ended: DECEMBER 31, 2010

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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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### SIGNATURE PAGE

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I MARY ROGERS of  
(Person responsible for accounts)

Marion Municipal Water and Sewer Utility, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/20/2011  
(Date)

CITY DEPUTY CLERK/TREASURER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** MARION MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 217 N MAIN STREET  
P.O. BOX 127  
MARION, WI 54950-0127

**When was utility organized?** 1/1/1928

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS. MARY ROGERS

**Title:** DEPUTY CLERK/TREASURER

**Office Address:**

217 N. MAIN STREET  
P.O. BOX 127  
MARION, WI 54950-0127

**Telephone:** (715) 754 - 2124

**Fax Number:** (715) 754 - 5420

**Email Address:** MARIONCITYDEP@FRONTIER.COM

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

**Name:** MICHAEL S. LENSMIRE, CPA

**Title:** PARTNER

**Office Address:** CLIFTON GUNDERSON LLP

201 FRONTENAC AVENUE  
P.O. BOX 106  
STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984

**Fax Number:** (715) 344 - 8544

**Email Address:** MIKE.LENSMIRE@CLIFTONCPA.COM

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

**Name:** PATRICIA MIELKE

**Title:** CHAIRPERSON

**Office Address:**

217 N. MAIN STREET  
P.O. BOX 127  
MARION, WI 54950

**Telephone:** (715) 754 - 2124

**Fax Number:** (715) 754 - 5420

**Email Address:** MARIONCITYDEP@FRONTIER.COM

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

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

**Name:** MICHAEL S. LENSMIRE, CPA

**Title:** PARTNER

**Office Address:** CLIFTON GUNDERSON LLP

201 FRONTENAC AVENUE  
P.O. BOX 106  
STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984

**Fax Number:** (715) 344 - 8544

**Email Address:** MIKE.LENSMIRE@CLIFTONCPA.COM

## IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 12/31/2010

**Period covered by most recent audit:** 1/1/10 - 12/31/10

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

**Name:** MR JOHN BORK

**Title:** FACILITY MANAGER

**Office Address:**

217 N. MAIN STREET  
 P.O. BOX 127  
 MARION, WI 54950-0127

**Telephone:** (715) 754 - 2616

**Fax Number:** (715) 754 - 5420

**Email Address:** MARIONWWTP@HOTMAIL.COM

**Name of utility commission/committee:** UTILITY BOARD

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

MR ROBERT EGGLESTON  
 MS PATRICIA MIELKE, CHAIR  
 MR HARLAN RADTKE  
 MR GERALD WILIE

**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)?** YES

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

**Firm Name:** MIDWEST CONTRACT OPERATIONS (MCO)

1445 MCMAHON DRIVE  
 P.O. BOX 2108  
 NEENAH, WI 54957-2108

**Contact Person:** MR JOHN BORK

**Title:** FACILITY MANAGER

**Telephone:** (715) 754 - 2616

**Fax Number:** (715) 754 - 5420

**Email Address:** MARIONWWTP@HOTMAIL.COM

**Contract/Agreement beginning-ending dates:** 10/1/2008 9/30/2013

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

MCO PROVIDES LABOR AND GENERAL SUPERVISION OF BOTH WATER AND SEWER WASTEWATER OPERATIONS.

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## IDENTIFICATION AND OWNERSHIP

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### Identification and Ownership - Contacts (Page iv)

#### General footnotes

Accountant's Compilation Report

Members of the City Council  
City of Marion  
Marion, Wisconsin

We have compiled the balance sheets of City of Marion Municipal Water and Sewer Utility, an enterprise fund of the City of Marion, Wisconsin as of December 31, 2010 and 2009, and the related statements of income and earned surplus for the years then ended included in the accompanying prescribed form. We have also compiled the supplemental information presented in the prescribed form. We have not audited or reviewed the accompanying financial statements and supplemental information and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplemental information are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements and supplemental information in accordance with the requirements prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplemental information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supplemental information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements or supplemental information.

These financial statements and supplemental information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

CLIFTON GUNDERSON, LLP

Stevens Point, Wisconsin  
March 28, 2011

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SSARS No. 19 requires that each page of the financial statements include a reference such as "See accountant's report". The current version of WEGSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Ms. Mary Rogers has been with the City in the past, but this is the first year she is in charge of correspondence concerning this report.

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	262,672	261,883	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	119,383	112,398	2
Depreciation Expense (403)	60,933	59,609	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	673	682	5
<b>Total Operating Expenses</b>	<b>180,989</b>	<b>172,689</b>	
<b>Net Operating Income</b>	<b>81,683</b>	<b>89,194</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>81,683</b>	<b>89,194</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	25,258	47,159	10
Miscellaneous Nonoperating Income (421)	45,479	57,452	11
<b>Total Other Income</b>	<b>70,737</b>	<b>104,611</b>	
<b>Total Income</b>	<b>152,420</b>	<b>193,805</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,145)	(3,145)	12
Other Income Deductions (426)	4,389	(3,188)	13
<b>Total Miscellaneous Income Deductions</b>	<b>1,244</b>	<b>(6,333)</b>	
<b>Income Before Interest Charges</b>	<b>151,176</b>	<b>200,138</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	233,005	271,658	14
Amortization of Debt Discount and Expense (428)	8,969	6,203	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>241,974</b>	<b>277,861</b>	
<b>Net Income</b>	<b>(90,798)</b>	<b>(77,723)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,178,839	7,256,562	20
Balance Transferred from Income (433)	(90,798)	(77,723)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,088,041</b>	<b>7,178,839</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	262,672	0	262,672	1
<b>Total (Acct. 400):</b>	<b>262,672</b>	<b>0</b>	<b>262,672</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	119,383	0	119,383	2
<b>Total (Acct. 401-402):</b>	<b>119,383</b>	<b>0</b>	<b>119,383</b>	
<b>Depreciation Expense (403):</b>				
Derived	60,933	0	60,933	3
<b>Total (Acct. 403):</b>	<b>60,933</b>	<b>0</b>	<b>60,933</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	673	0	673	5
<b>Total (Acct. 408):</b>	<b>673</b>	<b>0</b>	<b>673</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>81,683</b>	<b>0</b>	<b>81,683</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST AND DIVIDEND INCOME	25,258		25,258	11
<b>Total (Acct. 419):</b>	<b>25,258</b>	<b>0</b>	<b>25,258</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NON-REGULATED SEWER INCOME	45,479		45,479	13
<b>Total (Acct. 421):</b>	<b>45,479</b>	<b>0</b>	<b>45,479</b>	
<b>TOTAL OTHER INCOME:</b>	<b>70,737</b>	<b>0</b>	<b>70,737</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(3,145)	0	(3,145)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(3,145)</b>	<b>0</b>	<b>(3,145)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	4,389	4,389	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>4,389</b>	<b>4,389</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,145)</b>	<b>4,389</b>	<b>1,244</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	233,005	0	233,005	18
<b>Total (Acct. 427):</b>	<b>233,005</b>	<b>0</b>	<b>233,005</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEFERRED LOSS ON REFUNDING	3,316	0	3,316	19
AMORTIZATION EXPENSE	5,653		5,653	20
<b>Total (Acct. 428):</b>	<b>8,969</b>	<b>0</b>	<b>8,969</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>241,974</b>	<b>0</b>	<b>241,974</b>	
<b>NET INCOME:</b>	<b>(86,409)</b>	<b>(4,389)</b>	<b>(90,798)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	5,959,781	1,219,058	7,178,839	25
<b>Total (Acct. 216):</b>	<b>5,959,781</b>	<b>1,219,058</b>	<b>7,178,839</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	(86,409)	(4,389)	(90,798)	26
<b>Total (Acct. 433):</b>	<b>(86,409)</b>	<b>(4,389)</b>	<b>(90,798)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	28
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	29
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	30
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,873,372</b>	<b>1,214,669</b>	<b>7,088,041</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	262,672	0	0	0	<b>262,672</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>262,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>262,672</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.3	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.3	4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	3,351,087	3,324,739	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	767,315	708,809	2
<b>Net Utility Plant</b>	<b>2,583,772</b>	<b>2,615,930</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	11,648,363	11,648,363	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,861,065	2,600,456	4
<b>Net Nonutility Property</b>	<b>8,787,298</b>	<b>9,047,907</b>	
Investment in Municipality (123)	1,003,382	1,039,804	5
Other Investments (124)	13,622	14,438	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>9,804,302</b>	<b>10,102,149</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	2,168,954	2,236,179	10
Special Deposits (134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	47,618	48,924	15
Other Accounts Receivable (143)	180,132	179,947	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	12,336	12,336	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>2,409,040</b>	<b>2,477,386</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	103,663	109,316	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
<b>Total Deferred Debits</b>	<b>103,663</b>	<b>109,316</b>	
<b>Total Assets and Other Debits</b>	<b>14,900,777</b>	<b>15,304,781</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,917,603	1,917,603	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	7,088,041	7,178,839	35
<b>Total Proprietary Capital</b>	<b>9,005,644</b>	<b>9,096,442</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	5,802,371	6,089,055	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>5,802,371</b>	<b>6,089,055</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	8,760	30,902	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	42,753	43,817	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	361	532	46
<b>Total Current and Accrued Liabilities</b>	<b>51,874</b>	<b>75,251</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	40,888	44,033	49
<b>Total Deferred Credits</b>	<b>40,888</b>	<b>44,033</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>14,900,777</b>	<b>15,304,781</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,324,739	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,952,132	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	398,955	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
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	<b>3,351,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	663,177	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	104,138	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
<b>Total Accumulated Provision</b>	<b>767,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,583,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	609,060				<b>609,060</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	60,933				<b>60,933</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,414				<b>2,414</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>63,347</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,347</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	9,230				<b>9,230</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>9,230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,230</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>663,177</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>663,177</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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**Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.**

The depreciation expense on meters charged to sewer has been included in the other operating revenues (water) schedule, but has been omitted from the taxes schedule because the City has decided not to charge the property tax equivalent in 1997.

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	99,749				<b>99,749</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	4,389				<b>4,389</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>4,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,389</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>104,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,138</b>	26
<b>Footnotes</b>						27

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	11,648,363			11,648,363	1
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>11,648,363</b>	<b>0</b>	<b>0</b>	<b>11,648,363</b>	
Less accum. prov. depr. & amort. (122)	2,600,456	260,609		2,861,065	3
<b>Net Nonutility Property</b>	<b>9,047,907</b>	<b>(260,609)</b>	<b>0</b>	<b>8,787,298</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	12,336	12,336	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	12,336	12,336	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2009 REVENUE REFUNDING BONDS	5,653	428	103,663	1
<b>Total</b>			<b>103,663</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**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	1,917,603	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,917,603</u></u>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2009 W&S REVENUE REFUNDING BONDS	05/13/2009	05/01/2029	4.32%	5,802,371	1
<b>Total Bonds (Account 221):</b>				<b>5,802,371</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

### TAXES ACCRUED (ACCT. 236)

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

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2009 W&S REVENUE REFUNDING BONDS	43,817	233,005	234,069	42,753	1
<b>Subtotal</b>	<b>43,817</b>	<b>233,005</b>	<b>234,069</b>	<b>42,753</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>43,817</b>	<b>233,005</b>	<b>234,069</b>	<b>42,753</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCES FROM OTHER FUNDS	1,003,382	1
<b>Total (Acct. 123):</b>	<b>1,003,382</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT WATER	4,187	2
SPECIAL ASSESSMENT SEWER	9,435	3
<b>Total (Acct. 124):</b>	<b>13,622</b>	
<b>Sinking Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	47,618	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>47,618</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	179,312	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	820	15
<b>Total (Acct. 143):</b>	<b>180,132</b>	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	40,888	24
NONE		25
<b>Total (Acct. 253):</b>	<b>40,888</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Account 143 - This account represents the outstanding sewer bills at year end.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,938,958	0	0	0	<b>2,938,958</b>	<b>1</b>
Materials and Supplies	12,336	0	0	0	<b>12,336</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	636,118	0	0	0	<b>636,118</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	42,460	0	0	0	<b>42,460</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,272,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,272,716</b>	
Net Operating Income	81,683	0	0	0	<b>81,683</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.59%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.59%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	44,033	0	0	0	44,033	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,145	0	0	0	3,145	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>40,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,888</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

3% RATE INCREASE STARTING 9/1/10

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

NONE

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

WATER RATE INCREASE ON 9/1/10

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**7. Any additional matters.**

NONE

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	258,402	254,515	1
<b>Total Sales of Water</b>	<b>258,402</b>	<b>254,515</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	853	870	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	3,417	6,498	5
<b>Total Other Operating Revenues</b>	<b>4,270</b>	<b>7,368</b>	
<b>Total Operating Revenues</b>	<b>262,672</b>	<b>261,883</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	63,554	48,360	6
General Operating Expenses (680-691)	55,829	64,038	7
<b>Total Operation and Maintenance Expenses</b>	<b>119,383</b>	<b>112,398</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	60,933	59,609	8
Amortization Expense (404-407)		0	9
Taxes (408 )	673	682	10
<b>Total Other Operating Expenses</b>	<b>61,606</b>	<b>60,291</b>	
<b>Total Operating Expenses</b>	<b>180,989</b>	<b>172,689</b>	
<b>NET OPERATING INCOME</b>	<b>81,683</b>	<b>89,194</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	467	16,306	56,175	5
Commercial (461.2 )	75	5,076	16,077	6
Industrial (461.3 )	10	49,509	70,210	7
Public Authority (461.4 )	18	1,517	5,847	8
<b>Total Metered Sales to General Customers (461)</b>	<b>570</b>	<b>72,408</b>	<b>148,309</b>	
Private Fire Protection Service (462 )	3		5,027	9
Public Fire Protection Service (463 )	1		105,066	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>574</b>	<b>72,408</b>	<b>258,402</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	105,066	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>105,066</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	853	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>853</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MCO MILEAGE REIMBURSEMENT	1,210	9
WATER FEES	35	10
MISC. WATER REVENUE	508	11
Return on net investment in meters charged to sewer department	1,664	12
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>3,417</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	6,985	7,726	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	14,794	12,891	3
Chemicals (630)	1,592	732	4
Supplies and Expenses (640)		0	5
Repairs of Water Plant (650)	40,183	26,560	6
Transportation Expenses (660)		451	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>63,554</b>	<b>48,360</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	6,363	9,275	8
Office Supplies and Expenses (681)	10,015	15,118	9
Outside Services Employed (682)	37,225	37,084	10
Insurance Expense (684)	1,618	2,148	11
Employees Pensions and Benefits (686)	425	413	12
Regulatory Commission Expenses (688)	163	0	13
Miscellaneous General Expenses (689)	20	0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
<b>Total General Operating Expenses</b>	<b>55,829</b>	<b>64,038</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>119,383</b>	<b>112,398</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 650 - Increase due to expenses related to the cleaning and inspecting of the City's reservoir. This cleaning needs to be completed every 5 years.

Account 681 - Decrease due to the fact that there was extra supplies purchased in the 2009 fiscal year. There was still leftover supplies from 2009 that the City was using and therefore did not have to purchase as much in the 2010 fiscal year.

Account 680 - Decrease is due to the City eliminating a position that would usually have general expenses allocated to the water fund.

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**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		541	585	3
PSC Remainder Assessment		132	97	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>673</b>	<b>682</b>	

### 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			Shawano	Waupaca			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.158623	0.164389			3
County tax rate	mills		4.721372	5.634515			4
Local tax rate	mills		10.444706	10.824319			5
School tax rate	mills		7.628233	7.905471			6
Voc. school tax rate	mills		1.663266	1.723719			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>24.616200</b>	<b>26.252413</b>			<b>10</b>
Less: state credit	mills		0.271700	1.170000			11
<b>Net tax rate</b>	mills		<b>24.344500</b>	<b>25.082413</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.444706</b>	<b>10.824319</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.291499</b>	<b>9.629190</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.736205</b>	<b>20.453509</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.616200</b>	<b>26.252413</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.801757</b>	<b>0.779110</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.344500</b>	<b>25.082413</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.518368</b>	<b>19.541951</b>			<b>21</b>
Utility Plant, Jan. 1	\$	3,324,739	21,895	3,302,844			22
Materials & Supplies	\$	12,336	0	12,336			23
<b>Subtotal</b>	\$	<b>3,337,075</b>	<b>21,895</b>	<b>3,315,180</b>			<b>24</b>
Less: Plant Outside Limits	\$	0	0	0			25
<b>Taxable Assets</b>	\$	<b>3,337,075</b>	<b>21,895</b>	<b>3,315,180</b>			<b>26</b>
Assessment Ratio	dec.		1.059100	1.034598			27
<b>Assessed Value</b>	\$	<b>3,453,068</b>	<b>23,189</b>	<b>3,429,879</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.518368</b>	<b>19.541951</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>67,479</b>	<b>453</b>	<b>67,027</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	23,140					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					<b>34</b>
Footnotes							35

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## PROPERTY TAX EQUIVALENT (WATER)

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### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The City Council approved not charging the property tax equivalent on June 2, 1997.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	414				414	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>414</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	679				679	4
Structures and Improvements (311)	75,999				75,999	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	23,979				23,979	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>100,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,657</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	226,131	2,053			228,184	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	50,736				50,736	16
<b>Total Pumping Plant</b>	<b>276,867</b>	<b>2,053</b>	<b>0</b>	<b>0</b>	<b>278,920</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	191				191	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	66,590	8,796			75,386	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>66,781</b>	<b>8,796</b>	<b>0</b>	<b>0</b>	<b>75,577</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	591,162				591,162	24
Transmission and Distribution Mains (343)	1,343,203				1,343,203	25
Services (345)	140,874				140,874	26
Meters (346)	88,457	24,235	9,230		103,462	27
Hydrants (348)	229,039				229,039	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,392,735</b>	<b>24,235</b>	<b>9,230</b>	<b>0</b>	<b>2,407,740</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	5,996				5,996	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	30,208				30,208	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	494			494	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	52,126				52,126	41
<b>Total General Plant</b>	<b>88,330</b>	<b>494</b>	<b>0</b>	<b>0</b>	<b>88,824</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,925,784</b>	<b>35,578</b>	<b>9,230</b>	<b>0</b>	<b>2,952,132</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,925,784</b>	<b>35,578</b>	<b>9,230</b>	<b>0</b>	<b>2,952,132</b>	

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	398,955				398,955	25
Services (345)	0				0	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 \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	0				0	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>398,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,955</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>398,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,955</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>398,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,955</b>	

## 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			6,421	6,421	1
February			6,452	6,452	2
March			7,375	7,375	3
April			6,949	6,949	4
May			6,974	6,974	5
June			6,496	6,496	6
July			6,703	6,703	7
August			7,013	7,013	8
September			5,616	5,616	9
October			6,180	6,180	10
November			5,211	5,211	11
December			5,881	5,881	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>77,271</b>	<b>77,271</b>	

## WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	77,271	<b>2</b>
Less: Gallons (000's) used in the treatment process:	0	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>77,271</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	72,408	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>4,863</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	631	<b>8</b>
Gallons (000's) used for fire protection:	3	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	0	<b>10</b>
Gallons (000's) used for other system uses:	52	<b>11</b>
Subtotal Authorized System Uses:	<b>686</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	297	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	0	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>3,880</b>	<b>18</b>
Subtotal Water Losses:	<b>4,177</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>94%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>5%</b>	<b>21</b>
If water losses exceed 25%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 25%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	395	<b>29</b>
Date of maximum: 12/18/2010		<b>30</b>
Cause of maximum: Busted Watermain		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	100	<b>33</b>
Date of minimum: 12/24/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	125,800	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	2	<b>40</b>
Number of service breaks repaired this year:	0	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	1,296	<b>43</b>
Outside municipality?	0	<b>44</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL NO.1-IV EAST 2ND STREET	1	98	12	170,000	Yes	<b>1</b>
WELL NO. 2-IV EAST 2ND STREET	2	76	16	84,000	Yes	<b>2</b>

---

## 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	HIGHLIFT #1	HIGHLIFT #2	NO.1	1
Location	HIGHLIFT #1	HIGHLIFT #2	WELL #1	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	SIMMONS	SIMMONS	LAYNE N.W.	5
Year Installed	1990	1990	1935	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	550	550	500	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1990	1990	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	10	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO.2			15
Location	WELL NO. 2			16
Purpose	P			17
Destination	R			18
Pump Manufacturer	LAYNE N.W.			19
Year Installed	1957			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	500			22
Pump Motor or Standby Engine Mfr	U.S.			24
Year Installed	1996			25
Type	ELECTRIC			26
Horsepower	7			27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1990	1997		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	6	128		6
Total capacity in gallons (actual)	100,000	250,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			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.)	1.5118			12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

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## RESERVOIRS, STANDPIPES & WATER TREATMENT

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### Reservoirs, Standpipes & Water Treatment (Page W-20)

#### General footnotes

Unit A - On 4/15/10 the City switched from gas disinfection to tablet disinfection.

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## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	31,875				31,875	1
M	D	8.000	10,107				10,107	2
M	D	10.000	20,725				20,725	3
P	D	10.000	1,516				1,516	4
M	D	12.000	1,975				1,975	5
P	D	12.000	4,071				4,071	6
<b>Total Within Municipality</b>			<b>70,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,269</b>	
<b>Total Utility</b>			<b>70,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,269</b>	

## 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	445	0	0	0	445	24	1
M	1.000	186	0	0	0	186	59	2
M	1.250	2	0	0	0	2	0	3
M	1.500	11	0	0	0	11	5	4
M	2.000	21	0	0	0	21	11	5
M	3.000	2	0	0	0	2	0	6
M	4.000	4	0	0	0	4	0	7
<b>Total Utility</b>		<b>671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>671</b>	<b>99</b>	

## 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	658	121	119	0	660	119	1
1.000	27	6	6	0	27	6	2
1.250	1	0	1	0	0	0	3
1.500	14	2	1	0	15	1	4
2.000	12	1	1	0	12	1	5
3.000	3	1	1	0	3	1	6
4.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>717</b>	<b>131</b>	<b>129</b>	<b>0</b>	<b>719</b>	<b>128</b>	

1) Indicate your residential meter replacement schedule:

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

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

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

**METERS (cont.)**

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

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	466	49	0	7	0	138	<b>660</b>	<b>1</b>
1.000	1	15	2	4	1	4	<b>27</b>	<b>2</b>
1.250	0	0	0	0	0	0	<b>0</b>	<b>3</b>
1.500	0	8	3	2	1	1	<b>15</b>	<b>4</b>
2.000	0	3	4	2	0	3	<b>12</b>	<b>5</b>
3.000	0	0	0	2	1	0	<b>3</b>	<b>6</b>
4.000	0	0	1	1	0	0	<b>2</b>	<b>7</b>
<b>Total:</b>	<b>467</b>	<b>75</b>	<b>10</b>	<b>18</b>	<b>3</b>	<b>146</b>	<b>719</b>	

---

## METERS

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**Meters (Page W-23)**

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

Meters 1" and smaller are replaced every 20 years.

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

Yes

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## METERS (cont.)

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	118				118	2
<b>Total Fire Hydrants</b>	<b>118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	118
Number of distribution system valves end of year:	181
Number of distribution valves operated during year:	158

## 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	6	Water Facility	Magnetic	6/15/2010	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.

	<b>Location (a)</b>	<b>Customers End of Year (b)</b>
<b>Shawano County</b>		
<b>Cities</b>		
	MARION	18
	<b>Total Cities:</b>	<b>18</b>
<b>Total Shawano</b>	<b>County:</b>	<b>18</b>
<b>Waupaca County</b>		
<b>Cities</b>		
	MARION	579
	<b>Total Cities:</b>	<b>579</b>
<b>Total Waupaca</b>	<b>County:</b>	<b>579</b>
<b>Total Company:</b>		<b>597</b>

## SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	561,008	542,184	1
<b>Total Sewage Operating Revenues</b>	<b>561,008</b>	<b>542,184</b>	
<b>Other Operating Revenues</b>			
Customer Forfeited Discounts (631 )	4,000	4,007	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 )	16,335	36,540	6
<b>Total Other Operating Revenues</b>	<b>20,335</b>	<b>40,547</b>	
<b>Total Operating Revenues</b>	<b>581,343</b>	<b>582,731</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	58,257	58,811	7
Maintenance Expenses (831-834)	0	7,473	8
Customer Accounting & Collection Expenses (840-843)	5,863	7,275	9
Administrative and General Expenses (850-857)	91,046	91,115	10
<b>Total Operation and Maintenance Expenses</b>	<b>155,166</b>	<b>164,674</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	260,609	260,252	11
Amortization Expense (404 )		0	12
Taxes (408 )	117,675	100,452	13
<b>Total Other Operating Expenses</b>	<b>378,284</b>	<b>360,704</b>	
<b>Total Operating Expenses</b>	<b>533,450</b>	<b>525,378</b>	
<b>NET OPERATING INCOME</b>	<b>47,893</b>	<b>57,353</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1 )				1
Commercial Revenues (621.2 )				2
Industrial Revenues (621.3 )				3
Revenues from Public Authorities (621.4 )				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues (622.1 )	492	15,582	241,004	5
Commercial Revenues (622.2 )	76	5,264	92,339	6
Industrial Revenues (622.3 )	13	8,348	204,743	7
Revenues from Public Authorities (622.4 )	11	1,392	22,922	8
<b>Total Measured Service to General Customers (622)</b>	<b>592</b>	<b>30,586</b>	<b>561,008</b>	
Service to Other Systems (624 )				9
Other Sewerage Service (625 )				10
Interdepartmental Service (626 )				11
<b>Total Sewage Operating Revenues</b>	<b>592</b>	<b>30,586</b>	<b>561,008</b>	

## 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)
INDUSTRIAL	1,444			1

## 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)	
<b>Customer Forfeited Discounts (631):</b>		
Customer late payment charges	4,000	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customer Forfeited Discounts (631)</b>	<b>4,000</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
MCO MILEAGE REIMBURSEMENT	1,209	6
CELL TOWER LAND RENT	4,887	7
MISCELLANEOUS OPERATING REVENUE	10,239	8
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>16,335</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	7,013	7,310	1
Power and Fuel for Pumping (821)	25,910	23,661	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)	25,334	27,389	8
Transportation Expenses (828)		451	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>58,257</b>	<b>58,811</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)		7,473	13
Maintenance of General Plant Structures and Equipment (834)		0	14
<b>Total Maintenance Expenses</b>	<b>0</b>	<b>7,473</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	5,863	7,275	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>5,863</b>	<b>7,275</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)		1,500	19
Office Supplies and Expenses (851)		0	20
Outside Services Employed (852)	81,193	81,098	21
Insurance Expense (853)	6,917	6,432	22
Employees Pensions and Benefits (854)	426	615	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	2,510	1,470	25
Rents (857)		0	26
<b>Total Administrative and General Expenses</b>	<b>91,046</b>	<b>91,115</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>155,166</b>	<b>164,674</b>	

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## SEWER OPERATION & MAINTENANCE EXPENSES

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### Sewer Operation & Maintenance Expenses (Page N-05)

#### General footnotes

Account 833 - Decrease in maintenance of treatment and disposal plant equipment due to the City completing maintenance projects in the 2009 fiscal year, these projects were not required in the 2010 fiscal year.

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**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		543	354	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment		132	98	3
Other (specify): PROPERTY TAX EQUIV		117,000	100,000	4
<b>Total tax expense</b>		<b>117,675</b>	<b>100,452</b>	

## 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 \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	179,600				179,600	4
Structures and Improvements (311)	63,595				63,595	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	1,709,337				1,709,337	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
<b>Total Collection System</b>	<b>1,952,532</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,952,532</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATION</b>						
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
<b>Total Collection System Pumping Installation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	6,037,342				6,037,342	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	478,641				478,641	20
Secondary Treatment Equipment (334)	476,989				476,989	21
Advanced Treatment Equipment (335)	38,999				38,999	22
Chlorination Equipment (336)	30,636				30,636	23
Sludge Treatment and Disposal Equipment (337)	12,364				12,364	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	21,016				21,016	26
Outfall Sewer Pipes (340)	63,983				63,983	27

## SEWER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

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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)	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	140,956				140,956	28
<b>Total Treatment and Disposal Plant</b>	<b>7,300,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,300,926</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,253,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,253,458</b>	
<b>OTHER UTILITY PLANT</b>						
Utility Plant Purchased or Sold (391)	0				0	32
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	24,423				24,423	34
Other General Equipment (379)	32,483				32,483	35
Other Tangible Property (390)	0				0	36
<b>Total General Plant</b>	<b>56,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,906</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,310,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,310,364</b>	
<b>OTHER UTILITY PLANT</b>						
Other Utility Plant Adjustments (397)	0				0	37
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
<b>Total utility plant in service</b>	<b>9,310,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,310,364</b>	

## 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 \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
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)	1,445,499				1,445,499	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
<b>Total Collection System</b>	<b>1,445,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,445,499</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>						
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
<b>Total Collection System Pumping Installior</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	892,502				892,502	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 \$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)	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
<b>Total Treatment and Disposal Plant</b>	<b>892,502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>892,502</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,338,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,338,001</b>	
<b>OTHER UTILITY PLANT</b>						
Utility Plant Purchased or Sold (391)	0				0	32
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,338,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,338,001</b>	
<b>OTHER UTILITY PLANT</b>						
Other Utility Plant Adjustments (397)	0				0	37
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
<b>Total utility plant in service</b>	<b>2,338,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,338,001</b>	

## 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
<b>Total Utility</b>		0	0	0	0	0	0

1

## 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)
0.000	0				<b>0</b>
<b>Total Utility</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1