



3015 (01-03-11)

ANNUAL REPORT

OF

Name: MERCER SANITARY DISTRICT NUMBER ONEPrincipal Office: 5054 N HWY 51
MERCER, WI 54547For the Year Ended: DECEMBER 31, 2010**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I MARGARET RICHARDS of
(Person responsible for accounts)

MERCER SANITARY DISTRICT NUMBER ONE, 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) 03/28/2011
(Date)

SECRETARY/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MERCER SANITARY DISTRICT NUMBER ONE

Utility Address: 5054 N HWY 51
MERCER, WI 54547

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARGARET RICHARDS

Title: SECRETARY/TREASURER

Office Address:

5054 N HWY 51
MERCER, WI 54547

Telephone: (715) 476 - 3575

Fax Number: (715) 476 - 3575

Email Address: margiemsd@yahoo.com

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

Name: DAVID TRACZYK

Title: OWNER

Office Address: DAVID TRACZYK CPA

327 SILVER STREET
HURLEY, WI 54534

Telephone: (715) 561 - 3299

Fax Number: (715) 561 - 4099

Email Address: kelly@davidtraczykcpa.com

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

Name: MICHAEL VECCHIONE

Title: PRESIDENT

Office Address:

5054 N HWY 51
MERCER, WI 54534

Telephone: (715) 476 - 3575

Fax Number: (175) 476 - 3575

Email Address: margiemsol@yahoo.co,

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

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

Name: DAVID TRACZYK

Title: OWNER

Office Address: DAVID TRACZYK CPA

327 SILVER STREET
HURLEY, WI 54534

Telephone: (715) 561 - 3299

Fax Number: (715) 561 - 4099

Email Address: trally@davidtraczykcpa.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/18/2010

Period covered by most recent audit: 2009

Names and titles of utility management including manager or superintendent:

Name: RICHARD GRASER

Title: OPERATOR

Office Address:

5054 N HWY 51
MERCER, WI 54547

Telephone: (715) 476 - 3574

Fax Number: (715) 476 - 3574

Email Address:

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

LUCIEN PERRON, COMMISSIONER
THOMAS THOMPSON, COMMISSIONER
MICHAEL VECCHIONE, PRESIDENT

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? YES

Date of Ordinance: 1/1/1965

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	239,249	240,961	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	146,575	155,637	2
Depreciation Expense (403)	32,793	35,128	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	3,395	3,093	5
Total Operating Expenses	182,763	193,858	
Net Operating Income	56,486	47,103	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	56,486	47,103	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	12,537	20,237	10
Miscellaneous Nonoperating Income (421)	67,016	60,000	11
Total Other Income	79,553	80,237	
Total Income	136,039	127,340	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(11,980)	(11,980)	12
Other Income Deductions (426)	61,340	78,231	13
Total Miscellaneous Income Deductions	49,360	66,251	
Income Before Interest Charges	86,679	61,089	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	65,647	75,837	14
Amortization of Debt Discount and Expense (428)	8,668	8,668	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	74,315	84,505	
Net Income	12,364	(23,416)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,971,873	4,995,289	20
Balance Transferred from Income (433)	12,364	(23,416)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,984,237	4,971,873	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	239,249	0	239,249	1
Total (Acct. 400):	239,249	0	239,249	
Operation and Maintenance Expense (401-402):				
Derived	146,575	0	146,575	2
Total (Acct. 401-402):	146,575	0	146,575	
Depreciation Expense (403):				
Derived	32,793	0	32,793	3
Total (Acct. 403):	32,793	0	32,793	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	3,395	0	3,395	5
Total (Acct. 408):	3,395	0	3,395	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	56,486	0	56,486	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
SPECIAL ASSESSMENTS	6,483	0	6,483	11
BANK ACCOUNTS	6,054		6,054	12
Total (Acct. 419):	12,537	0	12,537	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13
TAX LEVY	55,000	0	55,000	14
FEDERAL GRANT	0	11,900	11,900	15

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
STATE AID	116		116	16
Total (Acct. 421):	55,116	11,900	67,016	
TOTAL OTHER INCOME:	67,653	11,900	79,553	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(11,980)	0	(11,980)	17
NONE			0	18
Total (Acct. 425):	(11,980)	0	(11,980)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	19,195	19,195	19
NONREGULATED SEWER	42,145		42,145	20
Total (Acct. 426):	42,145	19,195	61,340	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	30,165	19,195	49,360	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	65,647	0	65,647	21
Total (Acct. 427):	65,647	0	65,647	
Amortization of Debt Discount and Expense (428):				
BOND ISSUE COSTS	8,668		8,668	22
Total (Acct. 428):	8,668	0	8,668	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	24
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	74,315	0	74,315	
NET INCOME:	19,659	(7,295)	12,364	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	200,327	4,771,546	4,971,873	27
Total (Acct. 216):	200,327	4,771,546	4,971,873	

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	19,659	(7,295)	12,364	28
Total (Acct. 433):	19,659	(7,295)	12,364	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	219,986	4,764,251	4,984,237	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	239,249	0	0	0	239,249	* 1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	239,249	0	0	0	239,249	

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	1.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,778,217	2,704,367	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	929,042	877,054	2
Net Utility Plant	1,849,175	1,827,313	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,733,254	5,733,254	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,108,806	1,032,090	4
Net Nonutility Property	4,624,448	4,701,164	
Investment in Municipality (123)	0	0	5
Other Investments (124)	116,006	177,432	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	250,397	300,000	9
Total Other Property and Investments	4,990,851	5,178,596	
CURRENT AND ACCRUED ASSETS			
Cash (131)	160,783	163,398	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	23,089	21,890	15
Other Accounts Receivable (143)	19,314	17,204	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	63,021	69,684	18
Plant Materials and Operating Supplies (154)	6,067	6,067	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	4,987	23
Interest and Dividends Receivable (171)	4,987	10,269	24
Accrued Utility Revenues (173)	6,577		25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	283,838	293,499	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	26,307	34,975	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	26,307	34,975	
Total Assets and Other Debits	7,150,171	7,334,383	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	289,708	289,708	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,984,237	4,971,873	35
Total Proprietary Capital	5,273,945	5,261,581	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	1,410,909	1,595,866	38
Total Long-Term Debt	1,410,909	1,595,866	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	25,037	2,608	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	25,467	27,694	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	6,285	6,680	46
Total Current and Accrued Liabilities	56,789	36,982	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	408,528	439,954	49
Total Deferred Credits	408,528	439,954	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,150,171	7,334,383	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,704,367	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,402,801	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,301,566	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)	73,850				7
Total Utility Plant	2,778,217	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	558,921	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	370,121	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
Total Accumulated Provision	929,042	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,849,175	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	526,128				526,128	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,793				32,793	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	32,793	0	0	0	32,793	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	558,921	0	0	0	558,921	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	350,926				350,926	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	19,195				19,195	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	19,195	0	0	0	19,195	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	370,121	0	0	0	370,121	26
Footnotes						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.
 2. Other items may be grouped by classes of property.
 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	5,733,254			5,733,254	1
NONE	0			0	2
Total Nonutility Property (121)	5,733,254	0	0	5,733,254	
Less accum. prov. depr. & amort. (122)	1,032,090	76,716		1,108,806	* 3
Net Nonutility Property	4,701,164	(76,716)	0	4,624,448	

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

Net Nonutility Property (Accts. 121 & 122) (Page F-11)

General footnotes

122 - PRIOR YEAR BALANCE HAS BEEN CORRECTED.

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	6,067	6,067	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	6,067	6,067	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
COST OF 2005 ADVANCE REFUNDING	4,402	428	1,102	1
ISSUE COSTS OF 2005 NOTES	2,695	428	21,561	2
ISSUE COSTS OF 4-01 NOTES	1,328	428	332	3
ISSUE COSTS OF DNR CLEAN WATER BOND	125	428	479	4
ISSUE COSTS OF FMHA BOND	118	428	2,833	5
Total			26,307	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	289,708	1
Changes during year (explain):		
Balance end of year	289,708	2

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
None					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
FMHA BOND	01/23/1995	01/01/2035	5.00%	379,300	2
GENERAL OBLIGATION NOTES	01/01/2005	02/01/2013	3.90%	865,000	3
	00/00/0000	00/00/0000	0.00%		4
DNR CLEAN WATER LOAN	07/27/1994	05/11/2014	5.79%	166,609	5
Total for Account 224				1,410,909	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,395	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	3,395	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,101	7
PSC Remainder Assessment	294	8
Other (explain):		
NONE		9
Total payments and other debits	3,395	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
FMHA BOND	9,714	18,966	19,155	9,525	3
DNR CLEAN WATER LOAN	2,842	12,126	13,357	1,611	4
GENERAL OBLIGATION NOTES	15,138	34,555	35,362	14,331	5
Subtotal	27,694	65,647	67,874	25,467	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	27,694	65,647	67,874	25,467	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SEWER SPECIAL ASSESSMENTS	60,049	2
WATER SPECIAL ASSESSMENTS	55,957	3
Total (Acct. 124):	116,006	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
DEBT RETIREMENT FUNDS	97,000	6
REPLACEMENTS FUNDS	126,397	7
DEPRECIATION FUNDS	27,000	8
Total (Acct. 128):	250,397	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,089	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	23,089	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	19,314	* 15
Merchandising, jobbing and contract work		16
Other (specify):		
NONE		17
Total (Acct. 143):	19,314	
Receivables from Municipality (145):		
2010 TAX LEVY	63,021	* 18
Total (Acct. 145):	63,021	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	155,733	26
NONREGULATED SEWER	252,795	27
Total (Acct. 253):	408,528	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

143 - INCREASE IN CURRENT ACCOUNTS.

145 - CURRENT YEAR TAX LEVY.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,402,801	0	0	0	1,402,801	1
Materials and Supplies	6,067	0	0	0	6,067	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	542,524	0	0	0	542,524	4
Customer Advances for Construction					0	5
Regulatory Liability	161,723	0	0	0	161,723	6
NONE					0	7
Average Net Rate Base	704,621	0	0	0	704,621	
Net Operating Income	56,486	0	0	0	56,486	8
Net Operating Income as a percent of						
Average Net Rate Base	8.02%	N/A	N/A	N/A	8.02%	

**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	167,713	0	0	0	167,713	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,980	0	0	0	11,980	3
Other (specify):					0	4
Balance End of Year	155,733	0	0	0	155,733	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-11)

General footnotes

122 - PRIOR YEAR BALANCE HAS BEEN CORRECTED.

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.

143 - INCREASE IN CURRENT ACCOUNTS.

145 - CURRENT YEAR TAX LEVY.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	219,668	221,836	1
Total Sales of Water	219,668	221,836	
Other Operating Revenues			
Forfeited Discounts (470)	784	651	2
Rents from Water Property (472)	15,870	14,473	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,927	4,001	5
Total Other Operating Revenues	19,581	19,125	
Total Operating Revenues	239,249	240,961	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	41,344	53,241	6
General Operating Expenses (680-691)	105,231	102,396	7
Total Operation and Maintenance Expenses	146,575	155,637	
Other Operating Expenses			
Depreciation Expense (403)	32,793	35,128	8
Amortization Expense (404-407)		0	9
Taxes (408)	3,395	3,093	10
Total Other Operating Expenses	36,188	38,221	
Total Operating Expenses	182,763	193,858	
NET OPERATING INCOME	56,486	47,103	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	284	5,338	79,414	5
Commercial (461.2)	76	6,138	47,730	6
Industrial (461.3)	8	1,862	10,335	7
Public Authority (461.4)	14	510	6,061	8
Total Metered Sales to General Customers (461)	382	13,848	143,540	
Private Fire Protection Service (462)	5		3,074	9
Public Fire Protection Service (463)	382		73,054	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	769	13,848	219,668	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	73,054	3
NONE		4
Total Public Fire Protection Service (463)	73,054	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	784	6
Other (specify):		
Total Forfeited Discounts (470)	784	
Rents from Water Property (472):		
TOWER RENTAL	15,870	7
Total Rents from Water Property (472)	15,870	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
STAND BY CHARGES	2,436	9
MISCELLANEOUS	491	10
Return on net investment in meters charged to sewer department		11
Other (specify):		
Total Other Water Revenues (474)	2,927	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

STANDBY CHARGES PER PSC RATE FILE.

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)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	18,911	18,992	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,730	5,534	3
Chemicals (630)	1,178	1,117	4
Supplies and Expenses (640)	11,160	11,871	5
Repairs of Water Plant (650)	2,096	13,781	6 *
Transportation Expenses (660)	2,269	1,946	7
Total Plant Operation and Maintenance Expenses	41,344	53,241	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	29,725	29,527	8
Office Supplies and Expenses (681)	5,887	7,014	9
Outside Services Employed (682)	14,386	15,596	10
Insurance Expense (684)	11,192	12,325	11
Employees Pensions and Benefits (686)	43,756	37,689	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	285	245	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	105,231	102,396	
Total Operation and Maintenance Expenses	146,575	155,637	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

650 - REPAIRS WENT DOWN BECAUSE THE PRIOR YEAR HAD UNUSUAL LARGE BREAKS.

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	2
Net property tax equivalent		0	0	
Social Security		3,101	2,936	3
PSC Remainder Assessment		294	157	4
Other (specify): NONE			0	5
Total tax expense		3,395	3,093	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	7,737				7,737	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)	252,122				252,122	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	259,859	0	0	0	259,859	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	283,216				283,216	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	26,416				26,416	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,052				1,052	16
Total Pumping Plant	310,684	0	0	0	310,684	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	175,979				175,979	18
Sand or Other Media Filtration Equipment (332)	4,664				4,664	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	180,643	0	0	0	180,643	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	6,591				6,591	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	29,448				29,448	24
Transmission and Distribution Mains (343)	493,562				493,562	25
Services (345)	17,270				17,270	26
Meters (346)	30,578				30,578	27
Hydrants (348)	25,868				25,868	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	603,317	0	0	0	603,317	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	13,437				13,437	32
Computer Equipment (391.1)	6,420				6,420	33
Transportation Equipment (392)	21,588				21,588	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	6,853				6,853	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	48,298	0	0	0	48,298	
Total utility plant in service directly assignable	1,402,801	0	0	0	1,402,801	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,402,801	0	0	0	1,402,801	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	67,862				67,862	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	67,862	0	0	0	67,862	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,132,114				1,132,114	25
Services (345)	39,289				39,289	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	62,301				62,301	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,233,704	0	0	0	1,233,704	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,301,566	0	0	0	1,301,566	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,301,566	0	0	0	1,301,566	

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			1,337	1,337	1
February			1,489	1,489	2
March			1,300	1,300	3
April			1,380	1,380	4
May			2,664	2,664	5
June			1,550	1,550	6
July			1,859	1,859	7
August			1,801	1,801	8
September			1,292	1,292	9
October			2,229	2,229	10
November			1,113	1,113	11
December			1,180	1,180	12
Total annual pumpage	0	0	19,194	19,194	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	19,194	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	19,194	4
Less: Gallons (000's) sold (Revenue Water):	13,848	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	5,346	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,360	8
Gallons (000's) used for fire protection:	47	9
Gallons (000's) used to prevent freezing of distribution system:	1	10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	2,408	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	240	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	2,698	18
Subtotal Water Losses:	2,938	19
Percentage of water entering distribution system sold:	72%	20
Percentage of Real and Apparent Losses:	15%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	240	29
Date of maximum: 06/01/2010		30
Cause of maximum: MAIN BREAK		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	5	33
Date of minimum: 07/01/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	46,500	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	1	40
Number of service breaks repaired this year:	1	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	500	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1 - 2992 HWY 51 SOUTH	BF973	56	16	432,000	No	1
WELL2 - WELL ROAD	BF974	58	16	468,000	Yes	2
WELL3- COUNTY J	tt959	178	16	504,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	2992 HWY 51 SOUTH	WELL ROAD	COUNTY J	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	HITACHI	5
Year Installed	1965	1978	2006	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	325	350	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	KOHLER	9 10
Year Installed	1965	1976	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 24
Year Installed				25
Type				26
Horsepower				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	WATER TOWER			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1978			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	105			6
Total capacity in gallons (actual)	150,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	N			14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			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	14,058				14,058	1
P	D	6.000	2,561				2,561	2
M	D	8.000	26,312				26,312	3
P	D	8.000	3,659				3,659	4
M	D	10.000	910				910	5
M	D	12.000	15,441				15,441	6
P	D	12.000	2,649				2,649	7
Total Within Municipality			65,590	0	0	0	65,590	
Total Utility			65,590	0	0	0	65,590	

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	276				276	57	1
M	1.000	154				154	77	2
M	1.250	1				1	1	3
M	1.500	24				24	17	4
M	2.000	5				5		5
M	6.000	3				3	2	6
M	8.000	1				1		7
M	10.000	1				1		8
Total Utility		465	0	0	0	465	154	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	359				359	75	1
0.750	30				30	10	2
1.500	6				6	6	3
2.000	5				5	5	4
Total:	400	0	0	0	400	96	

1) Indicate your residential meter replacement schedule:

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

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

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

METERS (cont.)

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

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	248	50	3	9	49	0	359	1
0.750	1	20	4	3	0	2	30	2
1.500	0	3	2	1	0	0	6	3
2.000	0	4	0	1	0	0	5	4
Total:	249	77	9	14	49	2	400	

METERS

Meters (Page W-23)

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

YES

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	103				103	2
Total Fire Hydrants	103	0	0	0	103	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	103
Number of distribution system valves end of year:	197
Number of distribution valves operated during year:	100

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

WATER CUSTOMERS SERVED

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

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

STANDBY CHARGES PER PSC RATE FILE.

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.

650 - REPAIRS WENT DOWN BECAUSE THE PRIOR YEAR HAD UNUSUAL LARGE BREAKS.

Meters (Page W-23)

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
