



3014 (01-03-11)

**ANNUAL REPORT**

OF

Name: MUKWONAGO MUNICIPAL WATER UTILITY

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Principal Office: 440 RIVER CREST COURT  
P.O. BOX 206  
MUKWONAGO, WI 53149

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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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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** MUKWONAGO MUNICIPAL WATER UTILITY

**Utility Address:** 440 RIVER CREST COURT  
P.O. BOX 206  
MUKWONAGO, WI 53149

**When was utility organized?** 1/1/1913

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR PAUL J MODERACKI

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

440 RIVER CREST COURT  
P.O. BOX 206  
MUKWONAGO, WI 53149

**Telephone:** (262) 363 - 6420

**Fax Number:** (262) 363 - 6425

**Email Address:** pmoderacki@villageofmukwonago.com

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

**Name:** JOHN KNEPEL

**Title:** PARTNER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

115 S 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**Email Address:** john.knepel@bakertilly.com

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

**Name:** ARNOLD FICKAU JR

**Title:** CHAIRPERSON

**Office Address:**

440 RIVER CREST COURT  
P.O. BOX 206  
MUKWONAGO, WI 53149

**Telephone:** (262) 363 - 6420

**Fax Number:** (262) 363 - 6425

**Email Address:**

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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:** JOHN KNEPEL

**Title:** PARTNER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

115 S 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**Email Address:** john.knepel@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 3/31/2011

**Period covered by most recent audit:** 1/1/2010 THRU 12/31/2010

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

**Name:** MR DEAN FALKNER

**Title:** UTILITIES DIRECTOR

**Office Address:**

440 RIVER CREST COURT  
P.O. BOX 206  
MUKWONAGO, WI 53149

**Telephone:** (262) 363 - 6439

**Fax Number:** (262) 363 - 6952

**Email Address:** waterdept@villageofmukwonago.com

**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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

MR JAMES DECKER  
MR ARNOLD FICKAU, JR, CHAIRPERSON  
MR DENNIS O'BRYAN

**Is sewer service rendered by the utility?** NO

**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:** [REDACTED]

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,480,648	1,503,862	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	548,033	511,305	2
Depreciation Expense (403)	266,446	257,803	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	335,427	315,471	5
<b>Total Operating Expenses</b>	<b>1,149,906</b>	<b>1,084,579</b>	
<b>Net Operating Income</b>	<b>330,742</b>	<b>419,283</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>330,742</b>	<b>419,283</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)	17,805	25,177	10
Miscellaneous Nonoperating Income (421)	113,656	83,538	11
<b>Total Other Income</b>	<b>131,461</b>	<b>108,715</b>	
<b>Total Income</b>	<b>462,203</b>	<b>527,998</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(22,490)	(22,490)	12
Other Income Deductions (426)	109,555	98,054	13
<b>Total Miscellaneous Income Deductions</b>	<b>87,065</b>	<b>75,564</b>	
<b>Income Before Interest Charges</b>	<b>375,138</b>	<b>452,434</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	267,585	254,340	14
Amortization of Debt Discount and Expense (428)	8,649	7,155	15
Amortization of Premium on Debt--Cr. (429)	2,113	1,369	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>274,121</b>	<b>260,126</b>	
<b>Net Income</b>	<b>101,017</b>	<b>192,308</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,997,420	8,805,112	20
Balance Transferred from Income (433)	101,017	192,308	21
Miscellaneous Credits to Surplus (434)	0	43,204	22
Miscellaneous Debits to Surplus--Debit (435)	0	43,204	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>9,098,437</b>	<b>8,997,420</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,480,648	0	1,480,648	1
<b>Total (Acct. 400):</b>	<b>1,480,648</b>	<b>0</b>	<b>1,480,648</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	548,033	0	548,033	2
<b>Total (Acct. 401-402):</b>	<b>548,033</b>	<b>0</b>	<b>548,033</b>	
<b>Depreciation Expense (403):</b>				
Derived	266,446	0	266,446	3
<b>Total (Acct. 403):</b>	<b>266,446</b>	<b>0</b>	<b>266,446</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	335,427	0	335,427	5
<b>Total (Acct. 408):</b>	<b>335,427</b>	<b>0</b>	<b>335,427</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>330,742</b>	<b>0</b>	<b>330,742</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	17,805		17,805	11
<b>Total (Acct. 419):</b>	<b>17,805</b>	<b>0</b>	<b>17,805</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
TRANSFER FROM MUNICIPALITY	0	94,739	94,739	13
GOVERNMENT INTEREST SUBSIDY	9,011	0	9,011	14

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
SUNDRY	9,906	0	9,906	15
<b>Total (Acct. 421):</b>	<b>18,917</b>	<b>94,739</b>	<b>113,656</b>	
<b>TOTAL OTHER INCOME:</b>	<b>36,722</b>	<b>94,739</b>	<b>131,461</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(22,490)	0	(22,490)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(22,490)</b>	<b>0</b>	<b>(22,490)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	106,237	106,237	18
TO RECORD ACTIVITY NOT RECORDED IN PRIOR YEAR	3,318	0	3,318	19
<b>Total (Acct. 426):</b>	<b>3,318</b>	<b>106,237</b>	<b>109,555</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(19,172)</b>	<b>106,237</b>	<b>87,065</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	267,585	0	267,585	20
<b>Total (Acct. 427):</b>	<b>267,585</b>	<b>0</b>	<b>267,585</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
CURRENT YEAR AMORTIZATION	8,649		8,649	21
<b>Total (Acct. 428):</b>	<b>8,649</b>	<b>0</b>	<b>8,649</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
CURRENT YEAR AMORTIZATION	2,113		2,113	22
<b>Total (Acct. 429):</b>	<b>2,113</b>	<b>0</b>	<b>2,113</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>274,121</b>	<b>0</b>	<b>274,121</b>	
<b>NET INCOME:</b>	<b>112,515</b>	<b>(11,498)</b>	<b>101,017</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	3,698,485	5,298,935	8,997,420	26
<b>Total (Acct. 216):</b>	<b>3,698,485</b>	<b>5,298,935</b>	<b>8,997,420</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	112,515	(11,498)	101,017	27
<b>Total (Acct. 433):</b>	<b>112,515</b>	<b>(11,498)</b>	<b>101,017</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,811,000</b>	<b>5,287,437</b>	<b>9,098,437</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 &amp; 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	1,480,648	0	0	0	1,480,648	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,480,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,480,648</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	176,668	0	176,668	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>176,668</b>	<b>0</b>	<b>176,668</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	3.8	1
Electric		2
Gas		3
Sewer		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)	20,076,110	19,471,552	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,755,363	3,449,616	2
<b>Net Utility Plant</b>	<b>16,320,747</b>	<b>16,021,936</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	274,540	313,463	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	501,479	551,086	9
<b>Total Other Property and Investments</b>	<b>776,019</b>	<b>864,549</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	827,182	312,609	10
Special Deposits (134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	340,848	346,682	15
Other Accounts Receivable (143)	866	107	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	76,268	93,399	18
Plant Materials and Operating Supplies (154)	15,474	18,283	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	2,913	2,871	23
Interest and Dividends Receivable (171)	955		24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>1,264,506</b>	<b>773,951</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	96,708	87,670	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>96,708</b>	<b>87,670</b>	
<b>Total Assets and Other Debits</b>	<b>18,457,980</b>	<b>17,748,106</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)	2,171,688	2,171,688	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	9,098,437	8,997,420	35
<b>Total Proprietary Capital</b>	<b>11,270,125</b>	<b>11,169,108</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	5,387,152	4,722,902	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	1,220,655	1,343,281	38
<b>Total Long-Term Debt</b>	<b>6,607,807</b>	<b>6,066,183</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	22,888	59,059	40
Payables to Municipality (233)	86,565	28,198	41
Customer Deposits (235)	3,000		42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	24,852	23,994	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	11,836	9,381	46
<b>Total Current and Accrued Liabilities</b>	<b>149,141</b>	<b>120,632</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	23,697	16,640	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	407,210	375,543	49
<b>Total Deferred Credits</b>	<b>430,907</b>	<b>392,183</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>18,457,980</b>	<b>17,748,106</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	19,471,552	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)	13,375,867	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,305,636	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	394,607				8
<b>Total Utility Plant</b>	<b>20,076,110</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)	2,731,622	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,023,741	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>3,755,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>16,320,747</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>	2,537,654				<b>2,537,654</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	266,446				<b>266,446</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	16,128				<b>16,128</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>282,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>282,574</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	83,064				<b>83,064</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Transfer to account 111.2	5,542				<b>5,542</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>88,606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,606</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,731,622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,731,622</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  
General footnotes**

The transfer to account 111.2 is the accumulated depreciation associated with assets placed in service in 2005 and financed by impact fees received by the utility in 2010 that were transferred from account 101.1 to account 101.2.

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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>	911,962				<b>911,962</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	106,237				<b>106,237</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
Transfer from account 111.1	5,542				<b>5,542</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>111,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,779</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>1,023,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,023,741</b>	26
<b>Footnotes</b>						27

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

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**Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2) (Page F-10)**

**General footnotes**

The transfer from account 111.1 is the accumulated depreciation associated with assets placed in service in 2005 and financed by impact fees received by the utility in 2010 that were transferred from account 101.1 to account 101.2.

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

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

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

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	15,474	18,283	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>	15,474	18,283	

## 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>				
2002 WATER SYSTEM REVENUE BONDS	2,991	428	32,652	1
2007 WATER SYSTEM REVENUE BONDS	1,557	428	21,672	2
2008 WATER SYSTEM REVENUE BONDS	1,488	428	23,691	3
2009 WATER SYSTEM REVENUE BONDS	1,240	428	2,378	4
2010 WATER SYSTEM REVENUE BONDS	1,373	428	16,315	5
<b>Total</b>			<b>96,708</b>	
<b>Unamortized premium on debt (251)</b>				
2008 WATER SYSTEM REVENUE BONDS	895	429	14,321	6
2009 WATER SYSTEM REVENUE BANS	474	429	950	7
2010 WATER SYSTEM REVENUE BANS	744	429	8,426	8
<b>Total</b>			<b>23,697</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	2,171,688	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>2,171,688</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)	
2002 WATERWORKS SYSTEM REVENUE BONDS	02/15/2002	12/01/2021	3.17%	257,175	1
2007 WATERWORKS SYSTEM REVENUE BONDS \$2,466,4	04/01/2007	04/01/2024	4.25%	1,661,075	2
2008 WATERWORKS SYSTEM REVENUE	01/04/2008	12/01/2026	4.38%	832,590	3
2009 WATERWORKS SYSTEM REVENUE BANS	03/01/2009	12/01/2012	3.50%	208,860	4
2010 BUILD AMERICA BONDS	03/18/2010	12/01/2019	3.07%	884,400	5
2010 WATERWORKS SYSTEM REVENUE BOND	12/01/2010	12/01/2021	3.55%	1,543,052	6
<b>Total Bonds (Account 221):</b>				<b>5,387,152</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>					
SAFE DRINKING WATER LOAN	04/29/2002	05/01/2022	2.74%	910,891	2
SAFE DRINKING WATER LOAN	04/28/1999	05/01/2018	2.63%	309,764	3
<b>Total for Account 224</b>				<b>1,220,655</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<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	335,427	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>335,427</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	320,256	6
Social Security taxes	13,682	7
PSC Remainder Assessment	1,489	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>335,427</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>					
2004 GO REFUNDING BONDS	0			0	1
2002 WATERWORKS SYSTEM REVENUE BONDS	7,634	84,914	91,583	965	2
2005 WATERWORKS SYSTEM REVENUE BANS	0			0	3
2006 WATERWORKS SYSTEM REVENUE BOND	0			0	4
2007 WATERWORKS SYSTEM REVENUE BONDS	6,143	73,465	73,699	5,909	5
2008 WATERWORKS SYSTEM REVENUE BONDS	3,077	36,825	36,921	2,981	6
2010 WATERWORKS SYSTEM REVENUE BONDS		6,232	0	6,232	7
2010 BUILD AMERICA BONDS		25,746	23,017	2,729	8
2009 WATERWORKS SYSTEM REVENUE BANS	1,219	6,700	7,310	609	9
<b>Subtotal</b>	<b>18,073</b>	<b>233,882</b>	<b>232,530</b>	<b>19,425</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
SAFE DRINKING WATER LOAN 1999	4,452	24,938	25,382	4,008	11
SAFE DRINKING WATER LOAN 2002	1,469	8,765	8,815	1,419	12
<b>Subtotal</b>	<b>5,921</b>	<b>33,703</b>	<b>34,197</b>	<b>5,427</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>23,994</b>	<b>267,585</b>	<b>266,727</b>	<b>24,852</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	274,540	2
<b>Total (Acct. 124):</b>	<b>274,540</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
REDEMPTION FUNDS	501,479	5
<b>Total (Acct. 128):</b>	<b>501,479</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	340,848	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>340,848</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
SUNDRY	866	14
<b>Total (Acct. 143):</b>	<b>866</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT USER CHARGES PLACED ON TAX ROLL	47,309	15
SHARED METER COST DUE FROM SEWER	28,959	16
<b>Total (Acct. 145):</b>	<b>76,268</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>		
PREPAID INSURANCE	2,913	17
<b>Total (Acct. 165):</b>	<b>2,913</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>		
DUE TO OTHER FUNDS	86,565	* 23
<b>Total (Acct. 233):</b>	<b>86,565</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	292,379	24
ACCRUED SICK LEAVE PAYABLE	38,785	25
DEFERRED SPECIAL ASSESSMENTS	76,046	26
<b>Total (Acct. 253):</b>	<b>407,210</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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Payables to Municipality (233) - The Water Utility owes the General Fund, Debt Service Fund, Capital Projects Fund and the Stormwater fund for temporary loans \$59,778, \$172, \$26,230 and \$375 respectively

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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)	13,125,014	0	0	0	<b>13,125,014</b>	<b>1</b>
Materials and Supplies	16,878	0	0	0	<b>16,878</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,634,638	0	0	0	<b>2,634,638</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	303,624	0	0	0	<b>303,624</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>10,203,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,203,630</b>	
Net Operating Income	330,742	0	0	0	<b>330,742</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.24%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.24%</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	314,869	0	0	0	314,869	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	22,490	0	0	0	22,490	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>292,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>292,379</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,361,455	1,396,607	1
<b>Total Sales of Water</b>	<b>1,361,455</b>	<b>1,396,607</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	5,763	5,467	2
Rents from Water Property (472 )	102,694	92,544	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	10,736	9,244	5
<b>Total Other Operating Revenues</b>	<b>119,193</b>	<b>107,255</b>	
<b>Total Operating Revenues</b>	<b>1,480,648</b>	<b>1,503,862</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	33,236	30,254	6
Pumping Expenses (620-625)	155,947	142,398	7
Water Treatment Expenses (630-635)	44,578	40,536	8
Transmission and Distribution Expenses (640-655)	55,026	84,066	9
Customer Accounts Expenses (901-906)	28,696	25,823	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	230,550	188,228	12
<b>Total Operation and Maintenance Expenses</b>	<b>548,033</b>	<b>511,305</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	266,446	257,803	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	335,427	315,471	15
<b>Total Other Operating Expenses</b>	<b>601,873</b>	<b>573,274</b>	
<b>Total Operating Expenses</b>	<b>1,149,906</b>	<b>1,084,579</b>	
<b>NET OPERATING INCOME</b>	<b>330,742</b>	<b>419,283</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 )	7	936	4,373	1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>7</b>	<b>936</b>	<b>4,373</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,223	120,256	600,056	5
Commercial (461.2 )	296	53,159	215,622	6
Industrial (461.3 )	44	18,987	54,616	7
Public Authority (461.4 )	23	7,211	27,809	8
<b>Total Metered Sales to General Customers (461)</b>	<b>2,586</b>	<b>199,613</b>	<b>898,103</b>	
Private Fire Protection Service (462 )	462		45,242	9
Public Fire Protection Service (463 )	1		413,737	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>3,056</b>	<b>200,549</b>	<b>1,361,455</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)	413,737	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>413,737</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	5,763	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>5,763</b>	
<b>Rents from Water Property (472):</b>		
CELLULAR TOWER RENTAL INCOME	102,694	7
<b>Total Rents from Water Property (472)</b>	<b>102,694</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
OTHER	4,190	9
Return on net investment in meters charged to sewer department	6,546	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>10,736</b>	

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## OTHER OPERATING REVENUES (WATER)

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

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

Done

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	12,738	7,836	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	7,952	8,165	3
Maintenance of Water Source Plant (605)	12,546	14,253	4
<b>Total Source of Supply Expenses</b>	<b>33,236</b>	<b>30,254</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	11,735	6,983	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	79,258	76,824	7
Operation Supplies and Expenses (623)	3,463	3,460	8
Maintenance of Pumping Plant (625)	61,491	55,131	9
<b>Total Pumping Expenses</b>	<b>155,947</b>	<b>142,398</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	11,352	5,302	10
Chemicals (631)	24,080	22,657	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	9,146	12,577	13
<b>Total Water Treatment Expenses</b>	<b>44,578</b>	<b>40,536</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,660	1,000	16
Maintenance of Mains (651)	14,934	24,159	* 17
Maintenance of Services (652)	18,874	39,023	18
Maintenance of Meters (653)	9,740	10,383	19
Maintenance of Hydrants (654)	9,818	9,501	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>55,026</b>	<b>84,066</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,024	1,693	22
Accounting and Collecting Labor (902)	25,672	24,130	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)		0	26
<b>Total Customer Accounts Expenses</b>	<b>28,696</b>	<b>25,823</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	51,718	37,500	28
Office Supplies and Expenses (921)	3,159	4,875	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	72,565	59,271	31
Property Insurance (924)	18,005	20,254	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	59,410	43,582	34
Regulatory Commission Expenses (928)	3,629	0	35
Miscellaneous General Expenses (930)	10,630	11,383	36
Transportation Expenses (933)	11,434	11,363	37
Maintenance of General Plant (935)	0	0	38
<b>Total Administrative and General Expenses</b>	<b>230,550</b>	<b>188,228</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>548,033</b>	<b>511,305</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 25%, but not less \$5,000, please explain.

Account 630 - Increase was due to the addition of a new employee in 2010.

Account 651 - Decrease was due to less main breaks in 2010.

Account 652 - Decrease was due to less service breaks in 2010.

Account 920 - Increase was due to the addition of a new part time employee.

Account 926 - Increase was due to the additional employees in 2010.

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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		324,480	306,928	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,224	3,427	2
<b>Net property tax equivalent</b>		<b>320,256</b>	<b>303,501</b>	
Social Security		13,682	10,658	3
PSC Remainder Assessment		1,489	1,312	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>335,427</b>	<b>315,471</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			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.163840				3
County tax rate	mills		1.902133				4
Local tax rate	mills		6.443656				5
School tax rate	mills		8.847043				6
Voc. school tax rate	mills		1.190873				7
Other tax rate - Local	mills		0.729564				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.277109</b>				<b>10</b>
Less: state credit	mills		1.323503				11
<b>Net tax rate</b>	mills		<b>17.953606</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.443656</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.037916</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.729564</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.211136</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.277109</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.892828</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>17.953606</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.029476</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>19,471,552</b>	19,471,552				<b>22</b>
Materials & Supplies	\$	<b>18,283</b>	18,283				<b>23</b>
<b>Subtotal</b>	\$	<b>19,489,835</b>	<b>19,489,835</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				<b>25</b>
<b>Taxable Assets</b>	\$	<b>19,489,835</b>	<b>19,489,835</b>				<b>26</b>
Assessment Ratio	dec.		1.038629				<b>27</b>
<b>Assessed Value</b>	\$	<b>20,242,708</b>	<b>20,242,708</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.029476</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>324,480</b>	<b>324,480</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	22,233					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b> <b>33</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>324,480</b>					<b>34</b>
Footnotes							<b>35</b>

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## PROPERTY TAX EQUIVALENT (WATER)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Non-local tax rate is from Phantom Lake Management District

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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)	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)	508,784				508,784	4
Structures and Improvements (311)	1,340				1,340	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	548,365				548,365	8
Supply Mains (316)	556,010				556,010	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>1,614,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,614,499</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	355,392				355,392	12
Other Power Production Equipment (323)	98,178				98,178	13
Electric Pumping Equipment (325)	501,031				501,031	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	550				550	16
<b>Total Pumping Plant</b>	<b>955,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>955,151</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)	184,501				184,501	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>184,501</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184,501</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,405,341				1,405,341	24
Transmission and Distribution Mains (343)	6,242,087	354,896	35,490	(94,739)	6,466,754	25
Services (345)	972,276	140,344	24,015		1,088,605	26
Meters (346)	507,398	75,686	15,311		567,773	27
Hydrants (348)	610,520	82,474	8,248		684,746	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)	1,944				1,944	29
<b>Total Transmission and Distribution Plant</b>	<b>9,739,566</b>	<b>653,400</b>	<b>83,064</b>	<b>(94,739)</b>	<b>10,215,163</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	1,300				1,300	30
Structures and Improvements (390)	148,115				148,115	31
Office Furniture and Equipment (391)	6,856				6,856	32
Computer Equipment (391.1)	30,657	11,108			41,765	33
Transportation Equipment (392)	85,241				85,241	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	17,181				17,181	36
Laboratory Equipment (395)	8,450				8,450	37
Power Operated Equipment (396)	2,611				2,611	38
Communication Equipment (397)	61,071	15,000			76,071	39
SCADA Equipment (397.1)	18,963				18,963	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>380,445</b>	<b>26,108</b>	<b>0</b>	<b>0</b>	<b>406,553</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,874,162</b>	<b>679,508</b>	<b>83,064</b>	<b>(94,739)</b>	<b>13,375,867</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>12,874,162</b>	<b>679,508</b>	<b>83,064</b>	<b>(94,739)</b>	<b>13,375,867</b>	

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

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

**If Adjustments for any account are nonzero, please explain.**

While reconciling their impact fees during the past year, the Utility determined that there were unused impact fees that should have been used for a variety of main projects 2005. An adjustment was made to show these assets as contributed rather than utility financed.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	46,383				46,383	4
Structures and Improvements (311)	8,884				8,884	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	63,119				63,119	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>118,386</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,386</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	130,063				130,063	12
Other Power Production Equipment (323)	39,210				39,210	13
Electric Pumping Equipment (325)	76,508				76,508	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>245,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245,781</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)	38,254				38,254	24
Transmission and Distribution Mains (343)	4,442,997			94,739	4,537,736	25
Services (345)	752,547				752,547	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)	612,932				612,932	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>5,846,730</b>	<b>0</b>	<b>0</b>	<b>94,739</b>	<b>5,941,469</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>6,210,897</b>	<b>0</b>	<b>0</b>	<b>94,739</b>	<b>6,305,636</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>6,210,897</b>	<b>0</b>	<b>0</b>	<b>94,739</b>	<b>6,305,636</b>	

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

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**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)**

**If Adjustments for any account are nonzero, please explain.**

While reconciling their impact fees during the past year, the Utility determined that there were unused impact fees that should have been used for a variety of main projects in 2005. An adjustment was made to show these assets as contributed rather than utility financed.

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## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			20,174	<b>20,174</b>	1
February			17,818	<b>17,818</b>	2
March			19,557	<b>19,557</b>	3
April			21,693	<b>21,693</b>	4
May			25,626	<b>25,626</b>	5
June			21,288	<b>21,288</b>	6
July			23,585	<b>23,585</b>	7
August			24,781	<b>24,781</b>	8
September			24,198	<b>24,198</b>	9
October			21,512	<b>21,512</b>	10
November			18,471	<b>18,471</b>	11
December			20,616	<b>20,616</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>259,319</b>	<b>259,319</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):	259,319	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>259,319</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	200,549	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>58,770</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	8,412	<b>8</b>
Gallons (000's) used for fire protection:		<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:		<b>10</b>
Gallons (000's) used for other system uses:	12	<b>11</b>
Subtotal Authorized System Uses:	<b>8,424</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:		<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	120	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	10	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>50,216</b>	<b>18</b>
Subtotal Water Losses:	<b>50,346</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>77%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>19%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
Losses due to undetected main leaks		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
The utility is going to continue its general maintenance in hopes to locate additional undetected main leaks.		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,178	<b>29</b>
Date of maximum: 05/23/2010		<b>30</b>
Cause of maximum: Hot weather and in increase in population led to increase in demand		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	484	<b>33</b>
Date of minimum: 04/02/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	614,671	<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:	0	<b>40</b>
Number of service breaks repaired this year:	4	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	6,991	<b>43</b>
Outside municipality?		<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>	
130 E CTH NN	#5	147	16	1,008,000	Yes	<b>1</b>
250 CTH NN	#6	105	16	432,000	Yes	<b>2</b>
525 ROBERTS DRIVE	#4	1,500	12	1,440,000	Yes	<b>3</b>
626 CTH NN	#3	1,500	12	1,224,000	Yes	<b>4</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	#816M00308	#816M0031	WELL # 5	1
Location	WELL #4, BOOSTER 1	WELL #4, BOOSTER 2	130 E CTH NN	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON-JACKSON	BYRON-JACKSON	GOULD	5
Year Installed	1981	1981	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	800	700	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC MOTOR	9 10
Year Installed	1981	1981	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #6		15
Location	626 CTH NN	250 CTH NN		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	GOULD	GOULD		19
Year Installed	1966	2001		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	850	300		22
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTOR	US ELECTRIC		23 24
Year Installed	1966	2001		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	150	40		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	WELL #4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3 4
Year constructed	1993	1996	1981	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	148	151	10	9 10
Total capacity in gallons (actual)	500,000	500,000	330,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	0.0000	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	6,834				6,834	1
M	D	6.000	64,558		8,061		56,497	2
P	D	6.000	7,498	65			7,563	3
M	D	8.000	30,015				30,015	4
P	D	8.000	45,689	9,329	24		54,994	5
M	D	12.000	1,492				1,492	6
M	S	12.000	0				0	7
P	D	12.000	54,156				54,156	8
M	S	16.000	0				0	9
P	D	16.000	16,255				16,255	10
P	T	16.000	7,263				7,263	11
P	D	18.000	690				690	12
<b>Total Within Municipality</b>			<b>234,450</b>	<b>9,394</b>	<b>8,085</b>	<b>0</b>	<b>235,759</b>	
<b>Total Utility</b>			<b>234,450</b>	<b>9,394</b>	<b>8,085</b>	<b>0</b>	<b>235,759</b>	

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## WATER MAINS

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

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

Financed through debt borrowing.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	141				141		1
M	0.750	424				424		2
M	1.000	1,253		126		1,127		3
P	1.250	26	126			152		4
M	1.250	3				3		5
M	1.500	85				85		6
P	1.500	106				106		7
P	2.000	76				76		8
M	3.000	1				1		9
M	4.000	1				1		10
P	4.000	7				7		11
P	6.000	32	3	3		32		12
M	6.000	1				1		13
P	8.000	8				8		14
P	12.000	1				1		15
<b>Total Utility</b>		<b>2,165</b>	<b>129</b>	<b>129</b>	<b>0</b>	<b>2,165</b>	<b>0</b>	

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## WATER SERVICES

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

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

**Financed by debt borrowing.**

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

**All in service.**

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,558	305	358	(1)	<b>2504</b>	307	1
1.000	116		27	2	<b>91</b>	5	2
1.500	39				<b>39</b>	1	3
2.000	30				<b>30</b>	10	4
3.000	10	2			<b>12</b>	8	5
4.000	3				<b>3</b>	3	6
6.000	2				<b>2</b>	2	7
8.000	4				<b>4</b>	4	8
<b>Total:</b>	<b>2,762</b>	<b>307</b>	<b>385</b>	<b>1</b>	<b>2685</b>	<b>340</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	2,230	229	12	9	0	24	<b>2504</b>	1
1.000	0	66	16	6	0	3	<b>91</b>	2
1.500	0	22	6	6	0	5	<b>39</b>	3
2.000	0	28	2	0	0	0	<b>30</b>	4
3.000	0	2	2	3	0	5	<b>12</b>	5
4.000	0	1	0	2	0	0	<b>3</b>	6
6.000	0	0	0	2	0	0	<b>2</b>	7
8.000	0	0	0	4	0	0	<b>4</b>	8
<b>Total:</b>	<b>2,230</b>	<b>348</b>	<b>38</b>	<b>32</b>	<b>0</b>	<b>37</b>	<b>2685</b>	

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## METERS

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**Meters (Page W-23)**

**Explain all reported adjustments.**

Adjusted 3/4" and 1" to actual.

**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	49	2			51	1
Within Municipality	643	19	12		650	2
<b>Total Fire Hydrants</b>	<b>692</b>	<b>21</b>	<b>12</b>	<b>0</b>	<b>701</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	1,432
Number of distribution system valves end of year:	1,469
Number of distribution valves operated during year:	606

## 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.

Location (a)	Customers End of Year (b)
<b>Walworth County</b>	
Villages	
MUKWONAGO	16
<b>Total Villages:</b>	<b>16</b>
<b>Total Walworth County:</b>	<b>16</b>
<b>Waukesha County</b>	
Villages	
MUKWONAGO	2,598
<b>Total Villages:</b>	<b>2,598</b>
<b>Total Waukesha County:</b>	<b>2,598</b>
<b>Total Company:</b>	<b>2,614</b>