



3013 (01-03-11)

ANNUAL REPORT

OF

Name: PORT WASHINGTON WATER UTILITY

Principal Office: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I MARK GRAMS of
(Person responsible for accounts)

PORT WASHINGTON WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/01/2010
(Date)

CITY ADMINISTRATOR
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Port Washington Water Utility
Port Washington, Wisconsin

We have compiled the balance sheets of the Port Washington Water Utility, an enterprise fund of the City of Port Washington, as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2010 included in accompanying prescribed form. We have not audited or reviewed the accompanying financial statements referred to above and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

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

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

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

BAKER TILLY VIRCHOW KRAUSE, LLP

Madison, Wisconsin
April 1, 2011

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PORT WASHINGTON WATER UTILITY

Utility Address: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

When was utility organized? 12/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MARK GRAMS

Title: CITY ADMINISTRATOR

Office Address:

100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

Telephone: (262) 268 - 9428

Fax Number: (414) 284 - 3760

Email Address: mgrams@ci.port-washington.wi.us

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

Name: JODI DOBSON

Title: MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

Email Address: jodi.dobson@bakertilly.com

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

Name: SCOTT HUEBNER

Title: MAYOR

Office Address:

100 W GRAND
PORT WASHINGTON, WI 53074

Telephone: (474) 284 - 5585

Fax Number: (262) 284 - 3760

Email Address:

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:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

Email Address: jodi.dobson@bakertilly.com

IDENTIFICATION AND OWNERSHIP

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

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

Names and titles of utility management including manager or superintendent:

Name: MR DAVID EWIG

Title: SUPERINTENDENT

Office Address:

100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

Telephone: (262) 284 - 7224

Fax Number: (262) 284 - 3760

Email Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR BURT BABCOCK
- MR DAN BECKER
- MR MICHAEL EHRLICH
- MR THOMAS HUDSON
- MR DAVID LARSON
- MR PAUL NEUMYER
- MR JAMES VOLLMAR

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,726,906	2,716,508	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,468,252	1,433,290	2
Depreciation Expense (403)	468,872	435,719	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	399,584	374,055	5
Total Operating Expenses	2,336,708	2,243,064	
Net Operating Income	390,198	473,444	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	390,198	473,444	
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)	15,741	19,196	10
Miscellaneous Nonoperating Income (421)	101,750	21,623	11
Total Other Income	117,491	40,819	
Total Income	507,689	514,263	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(31,492)	(31,492)	12
Other Income Deductions (426)	105,063	104,167	13
Total Miscellaneous Income Deductions	73,571	72,675	
Income Before Interest Charges	434,118	441,588	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	177,175	184,663	14
Amortization of Debt Discount and Expense (428)	6,599	7,190	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	14,117	18,793	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	3,123	20,276	19
Total Interest Charges	194,768	190,370	
Net Income	239,350	251,218	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,670,590	9,419,372	20
Balance Transferred from Income (433)	239,350	251,218	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)	9,909,940	9,670,590	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,726,906	0	2,726,906	1
Total (Acct. 400):	2,726,906	0	2,726,906	
Operation and Maintenance Expense (401-402):				
Derived	1,468,252	0	1,468,252	2
Total (Acct. 401-402):	1,468,252	0	1,468,252	
Depreciation Expense (403):				
Derived	468,872	0	468,872	3
Total (Acct. 403):	468,872	0	468,872	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	399,584	0	399,584	5
Total (Acct. 408):	399,584	0	399,584	
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:	390,198	0	390,198	
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):				
INTEREST EARNED ON INVESTMENTS	15,741		15,741	11
Total (Acct. 419):	15,741	0	15,741	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		101,750	101,750	12
NONE			0	13
Total (Acct. 421):	0	101,750	101,750	
TOTAL OTHER INCOME:	15,741	101,750	117,491	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(31,492)	0	(31,492)	14
NONE			0	15
Total (Acct. 425):	(31,492)	0	(31,492)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	105,063	105,063	16
NONE			0	17
Total (Acct. 426):	0	105,063	105,063	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(31,492)	105,063	73,571	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	177,175	0	177,175	18
Total (Acct. 427):	177,175	0	177,175	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF ISSUANCE COSTS AND DEBT DISCOUNT	6,599		6,599	19
Total (Acct. 428):	6,599	0	6,599	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	14,117	0	14,117	21
Total (Acct. 430):	14,117	0	14,117	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
INTEREST CHARGED TO CONSTRUCTION	3,123		3,123	23
Total (Acct. 432):	3,123	0	3,123	
TOTAL INTEREST CHARGES:	194,768	0	194,768	
NET INCOME:	242,663	(3,313)	239,350	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,370,813	4,299,777	9,670,590	24
Total (Acct. 216):	5,370,813	4,299,777	9,670,590	
Balance Transferred from Income (433):				
Derived	242,663	(3,313)	239,350	25
Total (Acct. 433):	242,663	(3,313)	239,350	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,613,476	4,296,464	9,909,940	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,726,906	0	0	0	2,726,906	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,726,906	0	0	0	2,726,906	

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	612,617	0	612,617	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	18,787	0	18,787	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	631,404	0	631,404	

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	10.5	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)	24,320,435	23,172,136	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,702,544	7,214,048	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,617,891	15,958,088	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	112,365	44,330	8
Sinking Funds (125)	467,158	0	9
Depreciation Fund (126)	321,873	0	10
Other Special Funds (128)	10,413	0	11
Total Other Property and Investments	911,809	44,330	
CURRENT AND ACCRUED ASSETS			
Cash (131)	354,925	508,337	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	0	1,421,466	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	309,773	315,223	17
Other Accounts Receivable (143)	1,141	20,904	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	40,898	20
Plant Materials and Operating Supplies (154)	28,699	30,208	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	1,795	1,580	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	696,333	2,338,616	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	76,614	85,614	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	76,614	85,614	
Total Assets and Other Debits	18,302,647	18,426,648	

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)	2,276,118	2,276,118	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	9,909,940	9,670,590	37
Total Proprietary Capital	12,186,058	11,946,708	
LONG-TERM DEBT			
Bonds (221)	5,056,161	5,331,472	38
Advances from Municipality (223)	305,000	450,000	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	5,361,161	5,781,472	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	43,338	0	42
Payables to Municipality (233)	6,113	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	32,685	35,691	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	187,472	167,075	48
Total Current and Accrued Liabilities	269,608	202,766	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	23,773	26,174	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	418,432	440,883	51
Total Deferred Credits	442,205	467,057	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	43,615	28,645	54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	43,615	28,645	
Total Liabilities and Other Credits	18,302,647	18,426,648	

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	23,172,136	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)	18,783,899	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,529,198	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)	7,338				8
Total Utility Plant	24,320,435	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)	6,463,536	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,239,008	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	7,702,544	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	16,617,891	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)	6,080,105				6,080,105	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	468,872				468,872	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,322				20,322	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	489,194	0	0	0	489,194	16
Debits during year						17
Book cost of plant retired	105,763				105,763	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	105,763	0	0	0	105,763	25
Balance end of year (111.1)	6,463,536	0	0	0	6,463,536	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)	1,133,945				1,133,945	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	105,063				105,063	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	105,063	0	0	0	105,063	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	1,239,008	0	0	0	1,239,008	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	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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)	28,699	30,208	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	28,699	30,208	

**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)				
2002 G.O. DEBT DISCOUNT	1,391	428	1,262	1
2008 REVENUE BONDS ISSUANCE COSTS	7,609	428	75,352	2
Total			76,614	
Unamortized premium on debt (251)				
2008 DEBT PREMIUM	2,401	428	23,773	3
Total			23,773	

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	2,276,118	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,276,118</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)	
2000 REVENUE BONDS	02/01/2000	05/01/2020	2.96%	308,995	1
2001 REVENUE BONDS	11/28/2001	01/05/2021	2.74%	1,807,166	2
2008 REVENUE BONDS	05/01/2008	11/01/2028	3.84%	2,940,000	3
Total Bonds (Account 221):				5,056,161	

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)					
2002 G.O. DEBT	09/30/2002	09/01/2012	3.20%	305,000	1
Total for Account 223				305,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	399,585	2
Charged electric department expense		3
Charged sewer department expense	6,214	4
Other (explain):		
NONE		5
Total Accruals and other credits	405,799	
Taxes paid during year:		
County, state and local taxes	359,618	6
Social Security taxes	43,407	7
PSC Remainder Assessment	2,774	8
Other (explain):		
NONE		9
Total payments and other debits	405,799	
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)					
2000 REVENUE BONDS	1,659	9,437	9,566	1,530	1
2001 REVENUE BONDS	8,920	50,973	51,610	8,283	2
2008 REVENUE BONDS	19,859	116,765	117,361	19,263	3
Subtotal	30,438	177,175	178,537	29,076	
Advances from Municipality (223)					
2002 G.O. BONDS	5,253	14,117	15,761	3,609	4
Subtotal	5,253	14,117	15,761	3,609	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	35,691	191,292	194,298	32,685	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS AND DEFERRED ASSESSMENTS	112,365	2
Total (Acct. 124):	112,365	
Sinking Funds (125):		
RESERVE ACCOUNT	242,049	3
REDEMPTION ACCOUNT	225,109	4
Total (Acct. 125):	467,158	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	321,873	5
Total (Acct. 126):	321,873	
Other Special Funds (128):		
CONSTRUCTION ACCOUNT	10,413	6
Total (Acct. 128):	10,413	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	309,773	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	309,773	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	1,141	14
Other (specify):		
NONE		15
Total (Acct. 143):	1,141	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO CITY	6,113	23
Total (Acct. 233):	6,113	
Other Deferred Credits (253):		
Regulatory Liability	409,391	24
DEFERRED SPECIAL ASSESSMENTS	9,041	25
Total (Acct. 253):	418,432	

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)	18,257,207	0	0	0	18,257,207	1
Materials and Supplies	29,453	0	0	0	29,453	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	6,271,820	0	0	0	6,271,820	4
Customer Advances for Construction					0	5
Regulatory Liability	425,137	0	0	0	425,137	6
NONE					0	7
Average Net Rate Base	11,589,703	0	0	0	11,589,703	
Net Operating Income	390,198	0	0	0	390,198	8
Net Operating Income as a percent of						
Average Net Rate Base	3.37%	N/A	N/A	N/A	3.37%	

**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	440,883	0	0	0	440,883	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	31,492	0	0	0	31,492	3
Other (specify):						
NONE					0	4
Balance End of Year	409,391	0	0	0	409,391	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,586,913	2,574,565	1
Total Sales of Water	2,586,913	2,574,565	
Other Operating Revenues			
Forfeited Discounts (470)	15,925	12,287	2
Rents from Water Property (472)	78,418	76,261	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	45,650	53,395	5
Total Other Operating Revenues	139,993	141,943	
Total Operating Revenues	2,726,906	2,716,508	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	23,989	13,625	6
Pumping Expenses (620-633)	317,773	299,217	7
Water Treatment Expenses (640-652)	351,863	319,379	8
Transmission and Distribution Expenses (660-678)	292,177	331,916	9
Customer Accounts Expenses (901-906)	44,253	41,752	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	438,197	427,401	12
Total Operation and Maintenance Expenses	1,468,252	1,433,290	
Other Operating Expenses			
Depreciation Expense (403)	468,872	435,719	13
Amortization Expense (404-407)		0	14
Taxes (408)	399,584	374,055	15
Total Other Operating Expenses	868,456	809,774	
Total Operating Expenses	2,336,708	2,243,064	
NET OPERATING INCOME	390,198	473,444	

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)	8	351	1,526	2
Industrial (460.3)	1	32	139	3
Public Authority (460.4)	2	635	2,758	4
Total Unmetered Sales to General Customers (460)	11	1,018	4,423	
Metered Sales to General Customers (461)				
Residential (461.1)	4,149	172,497	1,083,745	5
Commercial (461.2)	296	60,151	307,668	6
Industrial (461.3)	41	114,383	365,383	7
Public Authority (461.4)	56	28,376	108,774	8
Total Metered Sales to General Customers (461)	4,542	375,407	1,865,570	
Private Fire Protection Service (462)	93		99,483	9
Public Fire Protection Service (463)	4,542		617,437	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	9,188	376,425	2,586,913	

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)	1
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)	617,437	3
NONE		4
Total Public Fire Protection Service (463)	617,437	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	15,925	6
Other (specify):		
Total Forfeited Discounts (470)	15,925	
Rents from Water Property (472):		
TOWER RENTS	78,418	7
Total Rents from Water Property (472)	78,418	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS WATER SERVICES	31,478	9
OTHER WATER REVENUES	6,491	10
Return on net investment in meters charged to sewer department	7,681	11
Other (specify):		
Total Other Water Revenues (474)	45,650	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 474 - Miscellaneous water services include fees for final meter reads, beach testing, and bacterial analysis charges.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	23,989	13,625	* 9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	23,989	13,625	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	12,304	11,971	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	114,076	110,459	16
Pumping Labor and Expenses (624)	163,380	160,991	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	1,699	1,357	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	4,670	4,556	21
Maintenance of Structures and Improvements (631)	2,925	237	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	18,719	9,646	24
Total Pumping Expenses	317,773	299,217	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	12,214	11,915	25
Chemicals (641)	40,015	48,465	26
Operation Labor and Expenses (642)	225,969	227,843	27
Miscellaneous Expenses (643)	7,670	5,156	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	4,670	4,556	30
Maintenance of Structures and Improvements (651)	34,936	7,549	* 31
Maintenance of Water Treatment Equipment (652)	26,389	13,895	* 32
Total Water Treatment Expenses	351,863	319,379	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	6,826	6,658	33
Storage Facilities Expenses (661)	40	25	34
Transmission and Distribution Lines Expenses (662)	90,798	82,760	35
Meter Expenses (663)	13,217	19,455	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	492	0	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	2,515	2,453	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	124,502	117,748	42
Maintenance of Transmission and Distribution Mains (673)	27,403	76,241	* 43
Maintenance of Services (675)	15,195	16,656	44
Maintenance of Meters (676)	2,922	3,178	45
Maintenance of Hydrants (677)	8,267	6,742	46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	292,177	331,916	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	7,816	6,990	49
Customer Records and Collection Expenses (903)	36,437	34,762	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	44,253	41,752	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	25,578	25,793	55
Office Supplies and Expenses (921)	18,673	14,006	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	23,673	16,559	58
Property Insurance (924)	15,817	15,479	59
Injuries and Damages (925)	33,064	39,812	60
Employee Pensions and Benefits (926)	307,119	308,774	61
Regulatory Commission Expenses (928)	194	0	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	14,079	6,978	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	0	0	66
Total Administrative and General Expenses	438,197	427,401	
Total Operation and Maintenance Expenses	1,468,252	1,433,290	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 613 - Increase due to intake inspection and shorewell cleaning in 2010.

Account 651 - Increase due to payroll costs charged to accounts related to maintenance in 2010.

Account 652 - Increased expense consist of pump/valve parts purchased and well tank repairs.

Account 673 - Decrease due to less main breaks in 2010, 8 main breaks in 2010 compared to 26 main breaks in 2009.

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		359,617	333,057	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,214	5,860	2
Net property tax equivalent		353,403	327,197	
Social Security		43,407	44,443	3
PSC Remainder Assessment		2,774	2,415	4
Other (specify): NONE			0	5
Total tax expense		399,584	374,055	

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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.186894				3
County tax rate	mills		1.918680				4
Local tax rate	mills		6.027804				5
School tax rate	mills		10.396084				6
Voc. school tax rate	mills		2.113290				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.642752				10
Less: state credit	mills		1.697300				11
Net tax rate	mills		18.945452				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.027804				14
Combined School Tax Rate	mills		12.509374				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.537178				17
Total Tax Rate	mills		20.642752				18
Ratio of Local and School Tax to Total	dec.		0.897999				19
Total tax net of state credit	mills		18.945452				20
Net Local and School Tax Rate	mills		17.013004				21
Utility Plant, Jan. 1	\$	23,172,136	23,172,136				22
Materials & Supplies	\$	30,208	30,208				23
Subtotal	\$	23,202,344	23,202,344				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	23,202,344	23,202,344				26
Assessment Ratio	dec.		0.911019				27
Assessed Value	\$	21,137,776	21,137,776				28
Net Local & School Rate	mills		17.013004				29
Tax Equiv. Computed for Current Year	\$	359,617	359,617				30
Tax Equivalent per 1994 PSC Report	\$	230,283					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	359,617					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	13,780				13,780	6
Lake, River and Other Intakes (313)	674,289				674,289	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	14,009				14,009	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	702,078	0	0	0	702,078	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	100,205				100,205	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	514,806	11,584	15,000		511,390	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	18,618				18,618	16
Total Pumping Plant	633,629	11,584	15,000	0	630,213	
WATER TREATMENT PLANT						
Land and Land Rights (330)	39,400				39,400	17
Structures and Improvements (331)	1,415,437	82,568			1,498,005	18
Sand or Other Media Filtration Equipment (332)	532,653				532,653	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,987,490	82,568	0	0	2,070,058	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	12,129				12,129	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,725,486				1,725,486	24
Transmission and Distribution Mains (343)	8,335,484	666,259	57,650		8,944,093	25
Services (345)	937,526	108,741	6,000		1,040,267	26
Meters (346)	779,221	22,490	569		801,142	27
Hydrants (348)	615,540	129,550	4,200		740,890	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	881				881	29
Total Transmission and Distribution Plant	12,406,267	927,040	68,419	0	13,264,888	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	38,893				38,893	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	176,841	33,818	22,344		188,315	34
Stores Equipment (393)	1,242				1,242	35
Tools, Shop and Garage Equipment (394)	46,646				46,646	36
Laboratory Equipment (395)	77,100				77,100	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	59,849	104,137			163,986	* 39
SCADA Equipment (397.1)	1,600,170				1,600,170	40
Miscellaneous Equipment (398)	310				310	41
Total General Plant	2,001,051	137,955	22,344	0	2,116,662	
Total utility plant in service directly assignable	17,730,515	1,159,147	105,763	0	18,783,899	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	17,730,515	1,159,147	105,763	0	18,783,899	

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

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

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

Account 397 - Increases due to SCADA equipment upgrades.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				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)	585,917				585,917	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	585,917	0	0	0	585,917	
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)	3,313,276	101,750			3,415,026	25
Services (345)	1,172,719				1,172,719	26
Meters (346)	22,694				22,694	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	332,842				332,842	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	4,841,531	101,750	0	0	4,943,281	
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	5,427,448	101,750	0	0	5,529,198	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,427,448	101,750	0	0	5,529,198	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	10,170	1.70%	234	2
Lake, River and Other Intakes (313)	331,381	1.70%	11,463	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	7,786	1.80%	252	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	349,337		11,949	
PUMPING PLANT				
Structures and Improvements (321)	58,098	3.20%	3,207	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	395,443	4.40%	22,907	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	18,618	4.40%		11
Total Pumping Plant	472,159		26,114	
WATER TREATMENT PLANT				
Structures and Improvements (331)	912,022	3.20%	46,615	12
Sand or Other Media Filtration Equipment (332)	532,653	3.30%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	1,444,675		46,615	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	571,868	1.90%	32,784	17
Transmission and Distribution Mains (343)	840,539	1.30%	112,317	18
Services (345)	156,449	1.90%	28,678	19
Meters (346)	533,494	5.50%	43,460	20
Hydrants (348)	84,351	2.20%	14,921	21
Other Transmission and Distribution Plant (349)	881	5.00%		22
Total Transmission and Distribution Plant	2,187,582		232,160	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	27,459	5.80%	2,256	24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	176,838	1.33%	4,498	26
Stores Equipment (393)	1,242	5.80%		27
Tools, Shop and Garage Equipment (394)	33,326	5.80%	2,705	28
Laboratory Equipment (395)	44,602	5.80%	4,472	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					10,404	2
313					342,844	3
314					0	4
316					8,038	5
317					0	6
	0	0	0	0	361,286	
321					61,305	7
323					0	8
325	15,000				403,350	9
326					0	10
328					18,618	11
	15,000	0	0	0	483,273	
331					958,637	12
332					532,653	13
333					0	14
334					0	15
	0	0	0	0	1,491,290	
341					0	16
342					604,652	17
343	57,650				895,206	18
345	6,000				179,127	19
346	569				576,385	20
348	4,200				95,072	21
349					881	22
	68,419	0	0	0	2,351,323	
390					0	23
391					29,715	24
391.1					0	25
392	22,344				158,992	26
393					1,242	27
394					36,031	28
395					49,074	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	59,849	10.00%	11,191	31
SCADA Equipment (397.1)	1,282,807	9.20%	147,215	32
Miscellaneous Equipment (398)	229	5.80%	17	33
Total General Plant	1,626,352		172,354	
Total accum. prov. directly assignable	6,080,105		489,192	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	6,080,105		489,192	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					71,040	31
397.1					1,430,022	32
398					246	33
	22,344	0	0	0	1,776,362	
	105,763	0	0	0	6,463,534	
					0	34
	105,763	0	0	0	6,463,534	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	441,908	1.30%	18,750	12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	441,908		18,750	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	293,628	1.30%	43,734	18
Services (345)	323,164	2.90%	34,009	19
Meters (346)	20,988	5.50%	1,249	20
Hydrants (348)	54,257	2.20%	7,321	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	692,037		86,313	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					460,658	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	460,658	
341					0	16
342					0	17
343					337,362	18
345					357,173	19
346					22,237	20
348					61,578	21
349					0	22
	0	0	0	0	778,350	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,133,945		105,063	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,133,945		105,063	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	1,239,008	
					0	34
	0	0	0	0	1,239,008	

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January		37,116		37,116	1
February		35,042		35,042	2
March		36,016		36,016	3
April		30,612		30,612	4
May		38,818		38,818	5
June		47,318		47,318	6
July		42,897		42,897	7
August		44,585		44,585	8
September		36,743		36,743	9
October		34,244		34,244	10
November		31,396		31,396	11
December		32,334		32,334	12
Total annual pumpage	0	447,121	0	447,121	

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):	447,121	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	447,121	4
Less: Gallons (000's) sold (Revenue Water):	376,425	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	70,696	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	893	8
Gallons (000's) used for fire protection:	3,200	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	15,955	11
Subtotal Authorized System Uses:	20,048	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	1,000	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:	49,648	18
Subtotal Water Losses:	50,648	19
Percentage of water entering distribution system sold:	84%	20
Percentage of Real and Apparent Losses:	11%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,129	29
Date of maximum: 07/01/2010		30
Cause of maximum: WEATHER RELATED		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	831	33
Date of minimum: 04/23/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,004,163	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:	8	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	11,200	43
Outside municipality?	10	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)
NONE					No

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)	
LAKE MICHIGAN - 1	#1	3,450	38	18	1
LAKE MICHIGAN - 2	#1	2,800	30	16	2

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	02879059- THOMAS PORT	02879060- THOMAS PORT	11431471-LOWLIFT #3	1
Location	408 N. LAKE STREET	408 N LAKE ST	408 N. LAKE STREET	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	INGERSOLL-RAND	INGERSOLL-RAND	WIENMAN	5
Year Installed	1986	1986	2009	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	725	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL / WAUKESHA	US ELECTRICAL	LESSON	9 10
Year Installed	1986	1986	2009	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	15	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	669242- LOWLIFT #2	982341370101- HIGHLIFT #1	982341370201- HIGHLIFT # 2	15
Location	408 N LAKE ST	408 N. LAKE STREET	408 N. LAKE STREET	16
Purpose	P	B	B	17
Destination	T	D	D	18
Pump Manufacturer	FAIRBANKS MORSE	ALLIS CHALMERS	ALLIS CHALMERS	19
Year Installed	1949	1998	1998	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	800	1,100	800	22
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	TOSHIBA	TOSHIBA	23 24
Year Installed	1949	1998	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	100	60	27
Footnotes				28

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	982341370301- HIGHLIFT #3	982341370401 - LOWLIFT #1	A266C741PMP - LOWLIFT #4	1
Location	408 N. LAKE STREET	408 N LAKE ST	408 N. LAKE STREET	2
Purpose	B	P	P	3
Destination	D	T	T	4
Pump Manufacturer	ALLIS-CHALMERS	ALLIS CHALMERS	GOULDS	5
Year Installed	1998	1998	2010	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	1,400	725	8
Pump Motor or Standby Engine Mfr	TOSHIBA	TOSHIBA	BALDOR	9 10
Year Installed	1998	1998	2010	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	15	10	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	AC 70027-007- HIGHLIFT #5	AN00175-001-LOWLIFT #5	K2X1078866	15
Location	408 N. LAKE STREET	408 N. LAKE STREET	709 W OAKLAND AVE	16
Purpose	B	P	B	17
Destination	D	T	D	18
Pump Manufacturer	WEIR	WEIR	FAIRBANKS MORSE	19
Year Installed	2009	2007	1976	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,200	1,100	800	22
Pump Motor or Standby Engine Mfr	GE	GE	BALDOR / WAUKESHA	23 24
Year Installed	2009	2007	1976	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	125	15	50	27
Footnotes				28

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	K2X1078867	Y452265-HIGHLIFT #4		1
Location	SUNSET RD & PARK ST	408 N LAKE ST		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS MORSE	WORTHINGTON		5
Year Installed	1976	1969		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	800	650		8
Pump Motor or Standby Engine Mfr	BALDOR	US ELECTRICAL		10
Year Installed	1976	1969		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	100		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
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	MINERAL SPRINGS	THOMAS DRIVE	WEST SIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1997	1986	1976	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	109	146	88	6
Total capacity in gallons (actual)	750,000	600,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	3.000	0				0		1
M	D	4.000	23,035		885		22,150		2
P	D	4.000	48	70	30		88		3
M	D	6.000	57,998		3,472		54,526		4
P	D	6.000	2,392	280	135		2,537		5
M	D	8.000	31,401		640		30,761		6
P	D	8.000	86,365	640			87,005		7
M	D	10.000	33,671		5,427		28,244		8
P	D	10.000	5,738	145	541		5,342		9
P	D	12.000	62,597	5,975			68,572		10
M	D	14.000	80				80		11
M	D	16.000	1,682				1,682		12
P	D	16.000	11,156	5			11,161		13
M	D	24.000	0				0		14
Total Within Municipality			316,163	7,115	11,130		0	312,148	
Total Utility			316,163	7,115	11,130		0	312,148	

WATER MAINS

Water Mains (Page W-21)

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

Increases are due to utility financed and special assessed street projects.

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)	
P	0.750	2				2		1
L	0.750	877		52		825		2
M	0.750	887				887		3
P	1.000	1,005	62			1,067		4
M	1.000	660				660		5
L	1.000	6				6		6
P	1.250	130				130		7
M	1.500	36		7		29		8
P	1.500	33	8			41		9
P	2.000	127				127		10
M	2.000	10				10		11
M	3.000	8				8		12
M	3.500	1				1		13
M	4.000	12		1		11		14
P	4.000	20	1			21		15
M	6.000	3				3		16
P	6.000	45	1			46		17
P	8.000	77				77		18
P	10.000	3				3		19
Total Utility		3,942	72	60	0	3,954	0	

WATER SERVICES

Water Services (Page W-22)

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

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

The utility is currently in the process of identifying a process to track services owned but not in use.

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	2,293		15		2278	5	1
0.750	2,202	52	2		2252	10	2
1.000	73				73	0	3
1.250	5				5	0	4
1.500	64	1	2		63	18	5
2.000	27				27	6	6
3.000	13				13	7	7
4.000	10				10	4	8
6.000	4				4	1	9
Total:	4,691	53	19	0	4725	51	

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	2,145	85	0	7	0	41	2278	1
0.750	2,032	120	9	8	0	83	2252	2
1.000	4	42	11	9	0	7	73	3
1.250	0	4	1	0	0	0	5	4
1.500	0	30	7	20	0	6	63	5
2.000	0	17	3	4	0	3	27	6
3.000	0	0	6	5	0	2	13	7
4.000	0	1	2	3	0	4	10	8
6.000	0	0	2	0	0	2	4	9
Total:	4,181	299	41	56	0	148	4725	

METERS

Meters (Page W-23)

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

The utility maintains a program for testing and replacing 1" meters or smaller that is in compliance with the Wisconsin Administrative Code.

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

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

6 inch meters inservice are tested on a rotational basis, one was tested in 2010 and the other was tested in the prior year.

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	533	13	14		532	2
Total Fire Hydrants	533	13	14	0	532	
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:	533
Number of distribution system valves end of year:	1,272
Number of distribution valves operated during year:	212

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	10	HIGHLIFT AT PLANT 2	Magnetic	10/29/2010	1
Station Meter	10	THOMAS PORT	Magnetic	10/20/2010	2
Station Meter	10	HIGHLIFT AT PLANT 1	Magnetic	10/20/2010	3

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)
Ozaukee County	
Cities	
PORT WASHINGTON	4,532
Total Cities:	4,532
Towns	
PORT WASHINGTON	10
Total Towns:	10
Total Ozaukee County:	4,542
Total Company:	4,542