



3013 (01-03-11)

**ANNUAL REPORT**

OF

Name: STEVENS POINT MUNICIPAL WATER UTILITY

---

Principal Office: 300 BLISS AVE.  
P.O. BOX 0243  
STEVENS POINT, WI 54481-0243

---

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

---

### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission  
Stevens Point Water Department  
Stevens Point, Wisconsin

We have compiled the balance sheets of the Stevens Point Water Utility, 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  
March 31, 2011

---

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20

---

**TABLE OF CONTENTS**

---

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Water Mains	W-21
Water Services	W-22
Meter Questions	W-23
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Customers Served	W-27
Water Operating Section Footnotes	N/A

### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** STEVENS POINT MUNICIPAL WATER UTILITY

**Utility Address:** 300 BLISS AVE.  
P.O. BOX 0243  
STEVENS POINT, WI 54481-0243

**When was utility organized?** 7/1/1922

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** stevenspointwaterdpt.org

---

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

**Name:** BRENDA K. THOMAS

**Title:** ADMINSTRATIVE SERVICES MANAGER

**Office Address:**

300 BLISS AVENUE  
P.O. BOX 0243  
STEVENS POINT, WI 54481-0243

**Telephone:** (715) 345 - 5267

**Fax Number:** (715) 345 - 5369

**Email Address:** bthomas@stevenspoint.com

---

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

**Name:** PAUL C. ADAMSKI

**Title:** COMMISSION PRESIDENT

**Office Address:**

3117 DELLA STREET  
STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 8901

**Fax Number:**

**Email Address:** padamski@pineries.com

---

**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 53707-7398

**Telephone:** (608) 240 - 2523

**Fax Number:** (608) 249 - 8532

**Email Address:** jordan.zirbel@bakertilly.com

**Date of most recent audit report:** 3/8/2011

**Period covered by most recent audit:** 2010

## IDENTIFICATION AND OWNERSHIP

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

**Name:** KIM HALVERSON

**Title:** UTILITY DIRECTOR

**Office Address:**

300 BLISS AVENUE  
P.O. BOX 0243  
STEVENS POINT, WI 54481-0243

**Telephone:** (715) 345 - 5265

**Fax Number:** (715) 345 - 5369

**Email Address:** khalverson@stevenspoint.com

**Name of utility commission/committee:**

STEVENS POINT BOARD OF WATER & SEWAGE COMMISSION

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

MR PAUL ADAMSKI, PRESIDENT  
MR JAMES COOPER,  
MRS MAE NACHMAN  
MR CARL RASMUSSEN  
MR EUGEN TUBBS, SECRETARY

**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

**Date of Ordinance:**

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

**Contract/Agreement beginning-ending dates:**

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

None

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,459,100	3,531,910	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,740,270	1,765,178	2
Depreciation Expense (403)	455,716	465,541	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	546,654	549,632	5
<b>Total Operating Expenses</b>	<b>2,742,640</b>	<b>2,780,351</b>	
<b>Net Operating Income</b>	<b>716,460</b>	<b>751,559</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>716,460</b>	<b>751,559</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(874)	2,638	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	25,547	41,953	10
Miscellaneous Nonoperating Income (421)	1,157,945	513,485	11
<b>Total Other Income</b>	<b>1,182,618</b>	<b>558,076</b>	
<b>Total Income</b>	<b>1,899,078</b>	<b>1,309,635</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(46,528)	(46,528)	12
Other Income Deductions (426)	168,508	380,260	13
<b>Total Miscellaneous Income Deductions</b>	<b>121,980</b>	<b>333,732</b>	
<b>Income Before Interest Charges</b>	<b>1,777,098</b>	<b>975,903</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	3,260	1,844	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	33,995	35,466	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	11,334	0	19
<b>Total Interest Charges</b>	<b>25,921</b>	<b>37,310</b>	
<b>Net Income</b>	<b>1,751,177</b>	<b>938,593</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	22,779,492	21,840,899	20
Balance Transferred from Income (433)	1,751,177	938,593	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>24,530,669</b>	<b>22,779,492</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	3,459,100	0	3,459,100	1
<b>Total (Acct. 400):</b>	<b>3,459,100</b>	<b>0</b>	<b>3,459,100</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,740,270	0	1,740,270	2
<b>Total (Acct. 401-402):</b>	<b>1,740,270</b>	<b>0</b>	<b>1,740,270</b>	
<b>Depreciation Expense (403):</b>				
Derived	455,716	0	455,716	3
<b>Total (Acct. 403):</b>	<b>455,716</b>	<b>0</b>	<b>455,716</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	546,654	0	546,654	5
<b>Total (Acct. 408):</b>	<b>546,654</b>	<b>0</b>	<b>546,654</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		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		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>716,460</b>	<b>0</b>	<b>716,460</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	(874)	0	(874)	8
<b>Total (Acct. 415-416):</b>	<b>(874)</b>	<b>0</b>	<b>(874)</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	25,547		25,547	11
<b>Total (Acct. 419):</b>	<b>25,547</b>	<b>0</b>	<b>25,547</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		153,478	153,478	12
DNR GRANT PROCEEDS	0	958,467	958,467	13

## 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>				
COMMERCE GRANT PROCEEDS	0	46,000	46,000	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,157,945</b>	<b>1,157,945</b>	
<b>TOTAL OTHER INCOME:</b>	<b>24,673</b>	<b>1,157,945</b>	<b>1,182,618</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(46,528)	0	(46,528)	15
<b>Total (Acct. 425):</b>	<b>(46,528)</b>	<b>0</b>	<b>(46,528)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	166,993	166,993	16
TIMBER EXPENSES	1,515		1,515	17
<b>Total (Acct. 426):</b>	<b>1,515</b>	<b>166,993</b>	<b>168,508</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(45,013)</b>	<b>166,993</b>	<b>121,980</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT ISSUANCE COSTS	3,260		3,260	19
<b>Total (Acct. 428):</b>	<b>3,260</b>	<b>0</b>	<b>3,260</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE	0		0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	33,995	0	33,995	21
<b>Total (Acct. 430):</b>	<b>33,995</b>	<b>0</b>	<b>33,995</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
INTEREST CHARGED TO WELL 11 SDWL 4915-01	11,334		11,334	23
<b>Total (Acct. 432):</b>	<b>11,334</b>	<b>0</b>	<b>11,334</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>25,921</b>	<b>0</b>	<b>25,921</b>	
<b>NET INCOME:</b>	<b>760,225</b>	<b>990,952</b>	<b>1,751,177</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	14,643,878	8,135,614	22,779,492	24
<b>Total (Acct. 216):</b>	<b>14,643,878</b>	<b>8,135,614</b>	<b>22,779,492</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	760,225	990,952	1,751,177	25
<b>Total (Acct. 433):</b>	<b>760,225</b>	<b>990,952</b>	<b>1,751,177</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<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	28
<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	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>15,404,103</b>	<b>9,126,566</b>	<b>24,530,669</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)	1,510	0	0	0	1,510	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	121	0	0	0	121	2
Payroll	1,230	0	0	0	1,230	3
Materials	1,033	0	0	0	1,033	4
Taxes	0	0	0	0	0	5
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	0	6
<b>Total costs and expenses</b>	<b>2,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,384</b>	
<b>Net income (or loss)</b>	<b>(874)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(874)</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	3,459,100	0	0	0	<b>3,459,100</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	300	0	0	0	<b>300</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>3,458,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,458,800</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	649,763	25,015	<b>674,778</b>	1
Electric operating expenses	0	0	<b>0</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	158,738	0	<b>158,738</b>	5
Merchandising and jobbing	1,220	0	<b>1,220</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	1,625	0	<b>1,625</b>	8
Electric utility plant accounts	0	0	<b>0</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	25,015	(25,015)	<b>0</b>	18
All other accounts	0	0	<b>0</b>	19
<b>Total Payroll</b>	<b>836,361</b>	<b>0</b>	<b>836,361</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	15.9	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	34,920,661	30,981,858	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,946,890	8,278,068	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>25,973,771</b>	<b>22,703,790</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	333,806	333,806	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>333,806</b>	<b>333,806</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	48,999	34,179	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	1,151,804	740,323	11
<b>Total Other Property and Investments</b>	<b>1,534,609</b>	<b>1,108,308</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	805,328	762,621	12
Special Deposits (134)	1,500	1,500	13
Working Funds (135)	3,100	3,100	14
Temporary Cash Investments (136)	645,000	1,458,150	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	450,580	482,180	17
Other Accounts Receivable (143)	3,340	211,139	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	534,258	589,740	20
Plant Materials and Operating Supplies (154)	190,577	189,257	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	6,008	5,428	23
Stores Expense (163)	0	0	24
Prepayments (165)	12,911	12,307	25
Interest and Dividends Receivable (171)	4,960	2,475	26
Accrued Utility Revenues (173)	117,866	117,593	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
<b>Total Current and Accrued Assets</b>	<b>2,775,428</b>	<b>3,835,490</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	15,675	18,935	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)	53,443	87,154	34
<b>Total Deferred Debits</b>	<b>69,118</b>	<b>106,089</b>	
<b>Total Assets and Other Debits</b>	<b>30,352,926</b>	<b>27,753,677</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,548,055	2,419,309	<b>35</b>
Appropriated Earned Surplus (215)	0	0	<b>36</b>
Unappropriated Earned Surplus (216)	24,530,669	22,779,492	<b>37</b>
<b>Total Proprietary Capital</b>	<b>27,078,724</b>	<b>25,198,801</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>38</b>
Advances from Municipality (223)	1,205,279	815,000	<b>39</b>
Other Long-Term Debt (224)	0	0	<b>40</b>
<b>Total Long-Term Debt</b>	<b>1,205,279</b>	<b>815,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	182,670	265,062	<b>42</b>
Payables to Municipality (233)	539,260	106,362	<b>43</b>
Customer Deposits (235)	0	0	<b>44</b>
Taxes Accrued (236)	523,469	527,972	<b>45</b>
Interest Accrued (237)	5,113	4,229	<b>46</b>
Tax Collections Payable (241)	0	0	<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)	0	0	<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,250,512</b>	<b>903,625</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>49</b>
Customer Advances for Construction (252)	0	0	<b>50</b>
Other Deferred Credits (253)	668,283	692,821	<b>51</b>
<b>Total Deferred Credits</b>	<b>668,283</b>	<b>692,821</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>52</b>
Injuries and Damages Reserve (262)	0	0	<b>53</b>
Pensions and Benefits Reserve (263)	150,128	143,430	<b>54</b>
Miscellaneous Operating Reserves (265)	0	0	<b>55</b>
<b>Total Operating Reserves</b>	<b>150,128</b>	<b>143,430</b>	
<b>Total Liabilities and Other Credits</b>	<b>30,352,926</b>	<b>27,753,677</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	30,981,858	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)	21,435,475	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,973,152	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Completed Construction not Classified (106)	0	0	0	0	7
Construction Work in Progress (107)	3,512,034	0	0	0	8
<b>Total Utility Plant</b>	<b>34,920,661</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)	6,755,934	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,190,956	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	14
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	15
<b>Total Accumulated Provision</b>	<b>8,946,890</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	17
Other Utility Plant Adjustments (119)	0	0	0	0	18
<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>25,973,771</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>	6,254,105				<b>6,254,105</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	455,716				<b>455,716</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	61,945				<b>61,945</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
<b>CLEARING ACCOUNTS</b>	52,633				<b>52,633</b>	<b>9</b>
Salvage	3,434				<b>3,434</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>573,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>573,728</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	69,944				<b>69,944</b>	<b>18</b>
Cost of removal	1,955				<b>1,955</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>71,899</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,899</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>6,755,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,755,934</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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>	2,023,963				<b>2,023,963</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	166,993				<b>166,993</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<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>166,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,993</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>2,190,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,190,956</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**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)	
8 ACRES OF LAND AT \$.75/SF	261,360			261,360	1
9200 FT OF 18" PIPE	0			0	2
DEMO PATCH ST BLDGS ON SOUTH SIDE	1,700			1,700	3
DEMO OF CHLORINE BLDG N. PATCH ST	12,000			12,000	4
RAINNEY WELL BUILDING	58,746			58,746	5
<b>Total Nonutility Property (121)</b>	<b>333,806</b>	<b>0</b>	<b>0</b>	<b>333,806</b>	
Less accum. prov. depr. & amort. (122)	0			0	6
 <b>Net Nonutility Property</b>	 <b>333,806</b>	 <b>0</b>	 <b>0</b>	 <b>333,806</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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	190,577	189,257	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	6,008	5,428	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>196,585</b>	<b>194,685</b>	

**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>				
DEBT ISSUE COSTS 2003C	2,435	428	0	1
DEBT ISSUE COSTS SDWL 4915-01	825	428	15,675	2
<b>Total</b>			<b>15,675</b>	
<b>Unamortized premium on debt (251)</b>				
NONE		0		3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	2,419,309	1
<b>Changes during year (explain):</b>		
NEW MAINS & SERVICES PAID FOR BY CITY OF STEVENS POINT	128,746	2
<b>Balance end of year</b>	<b><u>2,548,055</u></b>	

**BONDS (ACCT. 221)**

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

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

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
2003C GENERAL OBLIGATION NOTES	08/01/2003	11/01/2012	1.97%	0	1
SDWL 4915-01 BOND	12/09/2009	05/01/2029	2.63%	1,205,279	2
<b>Total for Account 223</b>				<b>1,205,279</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 224</b>				<b>0</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	527,972	1
<b>Accruals:</b>		
Charged water department expense	522,176	2
Charged electric department expense	0	3
Charged sewer department expense	19,975	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>542,151</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	503,494	6
Social Security taxes	39,406	7
PSC Remainder Assessment	3,754	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>546,654</b>	
<b>Balance end of year</b>	<b>523,469</b>	

### 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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
SDWL 4915-01 INTEREST FOR HORIZONTAL WELL # 11	0	11,333	6,220	5,113	2
2003C BOND INTEREST FOR WATER TOWER CONSTRUCTION	4,229	22,662	26,891	0	3
<b>Subtotal</b>	<b>4,229</b>	<b>33,995</b>	<b>33,111</b>	<b>5,113</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,229</b>	<b>33,995</b>	<b>33,111</b>	<b>5,113</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	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	48,999	2
<b>Total (Acct. 124):</b>	<b>48,999</b>	
<b>Sinking Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
RESTRICTED CASH FROM PAPER MILL ACCOUNT FOR DEBT SERVICE	1,151,804	5
<b>Total (Acct. 128):</b>	<b>1,151,804</b>	
<b>Special Deposits (134):</b>		
PAYROLL FUND CONTINUAL BALANCE TO REDUCE BANK FEES	1,500	6
<b>Total (Acct. 134):</b>	<b>1,500</b>	
<b>Notes Receivable (141):</b>		
NONE	0	7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	450,580	8
Electric	0	9
Sewer (Regulated)	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 142):</b>	<b>450,580</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
<b>Other (specify):</b>		
MISCELLANEOUS OTHER AR	3,340	14
<b>Total (Acct. 143):</b>	<b>3,340</b>	
<b>Receivables from Municipality (145):</b>		
AR FROM PARK RIDGE FOR QRTLTY FIRE PROTECTION	81	15
AR FROM MUNICIPALITY FOR MONTHLY DIGGERS LOCATE/FIRE PROTECTION	37,176	16
METERING & BILLING COSTS DUE FROM SEWER UTILITY	437,193	17
HALF OF UTILITY DIRECTOR'S SALARY DUE FROM SEWER UTILITY	49,027	18

## 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>Receivables from Municipality (145):</b>		
DELINQUENT BILLS ON TAX ROLL	10,781	19
<b>Total (Acct. 145):</b>	<b>534,258</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	12,911	20
<b>Total (Acct. 165):</b>	<b>12,911</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
METER AMR PROJECT EXPENSES WITH WPS - APPROVED 11/20/00	53,443	25
<b>Total (Acct. 186):</b>	<b>53,443</b>	
<b>Payables to Municipality (233):</b>		
MONTHLY WRS RETIREMENT	6,494	26
WATER STREET PROJECT	93,983	27
WATER STREET PROJECT/MONTHLY BENEFITS & EXPENSES AP TO CITY	438,783	28
<b>Total (Acct. 233):</b>	<b>539,260</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	604,874	29
OPEB LIABILITY	63,409	30
<b>Total (Acct. 253):</b>	<b>668,283</b>	

---

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

---

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

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

Done .

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Done

---

## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	21,031,355	0	0	0	<b>21,031,355</b>	<b>1</b>
Materials and Supplies	189,917	0	0	0	<b>189,917</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	6,505,019	0	0	0	<b>6,505,019</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	628,138	0	0	0	<b>628,138</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>14,088,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,088,115</b>	
Net Operating Income	716,460	0	0	0	<b>716,460</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.09%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.09%</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	651,402	0	0	0	<b>651,402</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE	0	0	0	0	<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	46,528	0	0	0	<b>46,528</b>	<b>3</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>604,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>604,874</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

---

Report changes of any of the following types:

---

**1. Acquisitions.**

NONE.

---

**2. Leaseholder changes.**

NONE.

---

**3. Extensions of service.**

NONE.

---

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

NONE.

---

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

SDWL PROJECT 4915-01.

---

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

NONE.

---

**7. Any additional matters.**

NONE.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	3,297,270	3,384,870	1
<b>Total Sales of Water</b>	<b>3,297,270</b>	<b>3,384,870</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	5,164	5,796	2
Rents from Water Property (472 )	90,737	79,265	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	65,929	61,979	5
<b>Total Other Operating Revenues</b>	<b>161,830</b>	<b>147,040</b>	
<b>Total Operating Revenues</b>	<b>3,459,100</b>	<b>3,531,910</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	43,585	59,615	6
Pumping Expenses (620-633)	228,351	264,847	7
Water Treatment Expenses (640-652)	151,231	155,378	8
Transmission and Distribution Expenses (660-678)	611,772	648,183	9
Customer Accounts Expenses (901-906)	150,065	142,972	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	555,266	494,183	12
<b>Total Operation and Maintenance Expenses</b>	<b>1,740,270</b>	<b>1,765,178</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	455,716	465,541	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	546,654	549,632	15
<b>Total Other Operating Expenses</b>	<b>1,002,370</b>	<b>1,015,173</b>	
<b>Total Operating Expenses</b>	<b>2,742,640</b>	<b>2,780,351</b>	
<b>NET OPERATING INCOME</b>	<b>716,460</b>	<b>751,559</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	7,567	404,439	1,251,071	5
Commercial (461.2 )	1,221	368,389	665,800	6
Industrial (461.3 )	32	922,089	715,242	7
Public Authority (461.4 )	166	116,953	187,778	8
<b>Total Metered Sales to General Customers (461)</b>	<b>8,986</b>	<b>1,811,870</b>	<b>2,819,891</b>	
Private Fire Protection Service (462 )	121		27,661	9
Public Fire Protection Service (463 )	2		449,346	10
Other Water Sales (465 )	1	25	372	11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>9,110</b>	<b>1,811,895</b>	<b>3,297,270</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)	1
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)	422	1
<b>Other (specify):</b>		
Wholesale fire protection billed	202	2
Amount billed (usually per rate schedule F-1 or Fd-1)	448,722	3
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>449,346</b>	
<b>Forfeited Discounts (470):</b>		
NONE	0	5
Customer late payment charges	5,164	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>5,164</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER ANTENNA RENTS	90,737	7
<b>Total Rents from Water Property (472)</b>	<b>90,737</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISC/RECONNECTION FEES & FINAL BILLS WITH ADMINISTRATIVE FEES	20,234	9
Return on net investment in meters charged to sewer department	45,695	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>65,929</b>	

---

## 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.**

Done

---

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	7,455	7,055	1
Operation Labor and Expenses (601)	1,889	4,541	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)	0	0	9
Maintenance of Wells and Springs (614)	34,241	48,019	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
<b>Total Source of Supply Expenses</b>	<b>43,585</b>	<b>59,615</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	8,950	7,055	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)	193,150	207,360	16
Pumping Labor and Expenses (624)	355	294	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	0	0	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	21,520	37,200	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	4,376	12,938	24
<b>Total Pumping Expenses</b>	<b>228,351</b>	<b>264,847</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	105,428	90,719	26
Operation Labor and Expenses (642)	40,443	44,091	27
Miscellaneous Expenses (643)	2,708	167	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	0	0	31
Maintenance of Water Treatment Equipment (652)	2,652	20,401	32
<b>Total Water Treatment Expenses</b>	<b>151,231</b>	<b>155,378</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	49,504	32,374	33
Storage Facilities Expenses (661)	15,302	10,059	34
Transmission and Distribution Lines Expenses (662)	64,876	48,290	35
Meter Expenses (663)	40,122	40,103	36
Customer Installations Expenses (664)	(500)	0	37
Miscellaneous Expenses (665)	73,228	83,707	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	7,455	7,055	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	11,028	2,378	42
Maintenance of Transmission and Distribution Mains (673)	83,668	101,087	43
Maintenance of Services (675)	183,892	229,973	44
Maintenance of Meters (676)	17,451	20,144	45
Maintenance of Hydrants (677)	65,746	73,013	46
Maintenance of Miscellaneous Plant (678)	0	0	47
<b>Total Transmission and Distribution Expenses</b>	<b>611,772</b>	<b>648,183</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	20,820	19,940	48
Meter Reading Expenses (902)	28,232	25,578	49
Customer Records and Collection Expenses (903)	100,713	97,454	50
Uncollectible Accounts (904)	300	0	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
<b>Total Customer Accounts Expenses</b>	<b>150,065</b>	<b>142,972</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	1,856	1,856	55
Office Supplies and Expenses (921)	72,011	52,109	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	29,718	18,682	58
Property Insurance (924)	2,632	8,256	59
Injuries and Damages (925)	36,297	39,149	60
Employee Pensions and Benefits (926)	325,267	318,816	61
Regulatory Commission Expenses (928)	0	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	45,063	26,310	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	42,422	29,005	66
<b>Total Administrative and General Expenses</b>	<b>555,266</b>	<b>494,183</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,740,270</b>	<b>1,765,178</b>	

---

## 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.

614 - Decrease due to 2009 including well rehabilitation costs for Well #8 and #4 that were not incurred during 2010.

631 - Decrease due to 2009 including well painting costs that were not incurred during 2010.

641 - Increase in rates charged by provider of chemicals.

652 - Decrease due to 2009 including mixer repair costs costs and other repairs for Well #8 and #4 that were not incurred during 2010.

660 - Increase due to normal labor expenses.

662 - Increase due to monthly cross connection fees at commercial buildings.

673 - Decrease due to less maintenance and repairs to mains needed during 2010.

675 - Decrease due to less maintenance and repairs to services needed during 2010.

921 - Increase during current year due to replacement of water office roof.

923 - Increase due to audit fees and connection fee study performed during 2010.

930 - Increase due to expenses incurred for water education as well as water organization membership dues.

932 - Increased maintenance required during 2010 including relocating electric service connected to water garage.

---

**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		523,469	526,743	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		19,975	19,723	2
<b>Net property tax equivalent</b>		<b>503,494</b>	<b>507,020</b>	
Social Security		39,406	39,715	3
PSC Remainder Assessment		3,754	2,897	4
Other (specify):				
NONE		0	0	5
<b>Total tax expense</b>		<b>546,654</b>	<b>549,632</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			Portage				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.188468				3
County tax rate	mills		5.689722				4
Local tax rate	mills		9.238687				5
School tax rate	mills		9.294367				6
Voc. school tax rate	mills		1.824975				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.236219</b>				<b>10</b>
Less: state credit	mills		1.644788				11
<b>Net tax rate</b>	mills		<b>24.591431</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.238687</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.119342</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.358029</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.236219</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.775951</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.591431</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.081754</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>30,981,858</b>	30,981,858				22
Materials & Supplies	\$	<b>194,685</b>	194,685				23
<b>Subtotal</b>	\$	<b>31,176,543</b>	<b>31,176,543</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>710,700</b>	710,700				25
<b>Taxable Assets</b>	\$	<b>30,465,843</b>	<b>30,465,843</b>				<b>26</b>
Assessment Ratio	dec.		0.900449				27
<b>Assessed Value</b>	\$	<b>27,432,938</b>	<b>27,432,938</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.081754</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>523,469</b>	<b>523,469</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	333,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>523,469</b>					<b>34</b>
Footnotes							35

---

## PROPERTY TAX EQUIVALENT (WATER)

---

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

**If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.**

The total amount of materials and supplies matches to prior year total materials and supplies on schedule F-13.

---

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	1,136,662	0	0	0	1,136,662	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>1,136,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,136,662</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	163,354	0	0	0	163,354	11
Structures and Improvements (321)	2,425,029	0	0	0	2,425,029	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	586,031	0	0	0	586,031	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	141,263	0	0	0	141,263	16
<b>Total Pumping Plant</b>	<b>3,315,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,315,677</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	445,437	0	0	0	445,437	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	130,688	0	0	0	130,688	21
<b>Total Water Treatment Plant</b>	<b>576,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>576,125</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	9,148	0	0	0	9,148	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	1,659,365	9,000	5,849	0	1,662,516	24
Transmission and Distribution Mains (343)	7,576,068	479,416	13,337	0	8,042,147	25
Services (345)	1,825,427	86,616	7,976	0	1,904,067	26
Meters (346)	2,179,313	179,749	33,283	0	2,325,779	27
Hydrants (348)	916,342	62,031	1,649	0	976,724	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	37,078	30,455	0	0	67,533	29
<b>Total Transmission and Distribution Plant</b>	<b>14,202,741</b>	<b>847,267</b>	<b>62,094</b>	<b>0</b>	<b>14,987,914</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	15,741	0	0	0	15,741	30
Structures and Improvements (390)	562,218	0	0	0	562,218	31
Office Furniture and Equipment (391)	20,780	0	0	0	20,780	32
Computer Equipment (391.1)	223,191	0	0	0	223,191	33
Transportation Equipment (392)	312,060	0	0	0	312,060	34
Stores Equipment (393)	2,707	0	0	0	2,707	35
Tools, Shop and Garage Equipment (394)	138,726	22,161	0	0	160,887	36
Laboratory Equipment (395)	26,608	0	0	0	26,608	37
Power Operated Equipment (396)	76,985	0	0	0	76,985	38
Communication Equipment (397)	17,015	8,755	7,850	0	17,920	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
<b>Total General Plant</b>	<b>1,396,031</b>	<b>30,916</b>	<b>7,850</b>	<b>0</b>	<b>1,419,097</b>	
<b>Total utility plant in service directly assignable</b>	<b>20,627,236</b>	<b>878,183</b>	<b>69,944</b>	<b>0</b>	<b>21,435,475</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
<b>Total utility plant in service</b>	<b>20,627,236</b>	<b>878,183</b>	<b>69,944</b>	<b>0</b>	<b>21,435,475</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	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	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	7,032,170	72,789	0	0	7,104,959	25
Services (345)	1,802,063	58,258	0	0	1,860,321	26
Meters (346)	0	0	0	0	0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	991,884	15,988	0	0	<b>1,007,872</b>	<b>28</b>
Other Transmission and Distribution Plant (349)	0	0	0	0	<b>0</b>	<b>29</b>
<b>Total Transmission and Distribution Plant</b>	<b>9,826,117</b>	<b>147,035</b>	<b>0</b>	<b>0</b>	<b>9,973,152</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0	0	0	0	<b>0</b>	<b>30</b>
Structures and Improvements (390)	0	0	0	0	<b>0</b>	<b>31</b>
Office Furniture and Equipment (391)	0	0	0	0	<b>0</b>	<b>32</b>
Computer Equipment (391.1)	0	0	0	0	<b>0</b>	<b>33</b>
Transportation Equipment (392)	0	0	0	0	<b>0</b>	<b>34</b>
Stores Equipment (393)	0	0	0	0	<b>0</b>	<b>35</b>
Tools, Shop and Garage Equipment (394)	0	0	0	0	<b>0</b>	<b>36</b>
Laboratory Equipment (395)	0	0	0	0	<b>0</b>	<b>37</b>
Power Operated Equipment (396)	0	0	0	0	<b>0</b>	<b>38</b>
Communication Equipment (397)	0	0	0	0	<b>0</b>	<b>39</b>
SCADA Equipment (397.1)	0	0	0	0	<b>0</b>	<b>40</b>
Miscellaneous Equipment (398)	0	0	0	0	<b>0</b>	<b>41</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,826,117</b>	<b>147,035</b>	<b>0</b>	<b>0</b>	<b>9,973,152</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	<b>0</b>	<b>42</b>
<b>Total utility plant in service</b>	<b>9,826,117</b>	<b>147,035</b>	<b>0</b>	<b>0</b>	<b>9,973,152</b>	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	499,666	2.90%	32,963	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>499,666</b>		<b>32,963</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	800,940	3.20%	77,601	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	434,637	4.40%	25,785	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	71,603	4.40%	6,215	11
<b>Total Pumping Plant</b>	<b>1,307,180</b>		<b>109,601</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	144,106	3.20%	14,254	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	50,211	6.00%	7,841	15
<b>Total Water Treatment Plant</b>	<b>194,317</b>		<b>22,095</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	369,954	1.90%	31,558	17
Transmission and Distribution Mains (343)	1,414,530	1.30%	101,520	18
Services (345)	480,810	2.90%	54,078	19
Meters (346)	851,602	5.50%	123,890	20
Hydrants (348)	214,188	2.20%	20,824	21
Other Transmission and Distribution Plant (349)	927	5.00%	2,615	22
<b>Total Transmission and Distribution Plant</b>	<b>3,332,011</b>		<b>334,485</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	249,497	2.90%	16,304	23
Office Furniture and Equipment (391)	(968)	5.80%	1,205	24
Computer Equipment (391.1)	223,191	26.70%	0	25
Transportation Equipment (392)	275,434	13.30%	36,626	26
Stores Equipment (393)	2,604	5.80%	103	27
Tools, Shop and Garage Equipment (394)	128,569	5.80%	8,689	28
Laboratory Equipment (395)	11,860	5.80%	1,543	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				0	1
312	0				0	2
313	0				0	3
314	0				532,629	4
316	0				0	5
317	0				0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>532,629</b>	
321	0				878,541	7
323	0				0	8
325	0				460,422	9
326	0				0	10
328	0				77,818	11
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,416,781</b>	
331	0				0	12
332	0				158,360	13
333	0				0	14
334	0				58,052	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,412</b>	
341	0				0	16
342	5,849				395,663	17
343	13,337				1,502,713	18
345	7,976	1,955			524,957	19
346	33,283		3,434		945,643	20
348	1,649				233,363	21
349	0				3,542	22
	<b>62,094</b>	<b>1,955</b>	<b>3,434</b>	<b>0</b>	<b>3,605,881</b>	
390	0				265,801	23
391	0				237	24
391.1	0				223,191	25
392	0				312,060	26
393	0				2,707	27
394	0				137,258	28
395	0				13,403	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	13,729	7.50%	5,774	<b>30</b>
Communication Equipment (397)	17,015	15.00%	905	<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>920,931</b>		<b>71,149</b>	
<b>Total accum. prov. directly assignable</b>	<b>6,254,105</b>		<b>570,293</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>6,254,105</b>		 <b>570,293</b>	

**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				19,503	30
397	7,850				10,070	31
397.1	0				0	32
398	0				0	33
	7,850	0	0	0	984,230	
	69,944	1,955	3,434	0	6,755,933	
	0				0	34
	69,944	1,955	3,434	0	6,755,933	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		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
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	1,143,399	1.30%	91,891	18
Services (345)	595,381	2.90%	53,105	19
Meters (346)	0	0.00%		20
Hydrants (348)	285,183	2.20%	21,997	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,023,963</b>		<b>166,993</b>	
<b>GENERAL PLANT</b>				
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				0	1
312	0				0	2
313	0				0	3
314	0				0	4
316	0				0	5
317	0				0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
321	0				0	7
323	0				0	8
325	0				0	9
326	0				0	10
328	0				0	11
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331	0				0	12
332	0				0	13
333	0				0	14
334	0				0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341	0				0	16
342	0				0	17
343	0				1,235,290	18
345	0				648,486	19
346	0				0	20
348	0				307,180	21
349	0				0	22
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,190,956</b>	
390	0				0	23
391	0				0	24
391.1	0				0	25
392	0				0	26
393	0				0	27
394	0				0	28
395	0				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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,023,963</b>		<b>166,993</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>2,023,963</b>		<b>166,993</b>	

**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				0	30
397	0				0	31
397.1	0				0	32
398	0				0	33
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,190,956</b>	
	0				0	34
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,190,956</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			148,551	<b>148,551</b>	1
February			144,234	<b>144,234</b>	2
March			155,194	<b>155,194</b>	3
April			167,028	<b>167,028</b>	4
May			209,785	<b>209,785</b>	5
June			190,871	<b>190,871</b>	6
July			194,136	<b>194,136</b>	7
August			206,926	<b>206,926</b>	8
September			170,455	<b>170,455</b>	9
October			157,764	<b>157,764</b>	10
November			142,405	<b>142,405</b>	11
December			146,124	<b>146,124</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>2,033,473</b>	<b>2,033,473</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):	2,033,473	<b>2</b>
Less: Gallons (000's) used in the treatment process:	2,152	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>2,031,321</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	1,811,895	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>219,426</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	8,638	<b>8</b>
Gallons (000's) used for fire protection:	110	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	725	<b>10</b>
Gallons (000's) used for other system uses:	42,991	<b>11</b>
Subtotal Authorized System Uses:	<b>52,464</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	5,243	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	21,899	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	3,750	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>136,070</b>	<b>18</b>
Subtotal Water Losses:	<b>166,962</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>89%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>8%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	8,867	<b>29</b>
Date of maximum: 05/28/2010		<b>30</b>
Cause of maximum: Sprinkling/summer use		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,064	<b>33</b>
Date of minimum: 12/25/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	2,093,940	<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:	1	<b>40</b>
Number of service breaks repaired this year:	15	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	26,132	<b>43</b>
Outside municipality?	268	<b>44</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<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>	
AIRPORT WELLFIELD	10	90	156	5,184,000	Yes	1
AIRPORT WELLFIELD	6	90	19	3,024,000	Yes	2
AIRPORT WELLFIELD	7	85	19	2,880,000	Yes	3
AIRPORT WELLFIELD	8	85	19	2,592,000	Yes	4
AIRPORT WELLFIELD	9	81	19	1,584,000	Yes	5
IVERSON PARK	4	53	26	2,160,000	Yes	6
IVERSON PARK	5	73	16	2,016,000	Yes	7

## 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	BOOSTER STATION LARGE PUMP	BOOSTER STATION SMALL PUMP	BOOSTER STATION STANDBY ENGINE	1
Location	GEORGIA STREET	GEORGIA STREET	GEORGIA STREET	2
Purpose	B	B	S	3
Destination	R	R	D	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE		5
Year Installed	2009	2001		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	1,560	1,560		8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	TOSHIBA	INTERNATIONAL HARVESTER	9
Year Installed	2009	2004	1969	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	75	75	134	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #10 PUMP #1	WELL #10 PUMP #2	WELL #10 STANDBY ENGINE	15
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	16
Purpose	P	P	S	17
Destination	D	D	D	18
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE		19
Year Installed	1995	1995		20
Type	OTHER	VERTICAL TURBINE		21
Actual Capacity (gpm)	2,100	2,100		22
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	FORD	23
Year Installed	1995	1995	1995	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	150	150	133	26
Footnotes				27
				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	WELL #4	WELL #5	WELL #6	1
Location	IVERSON PARK	IVERSON PARK	AIRPORT WELLFIELD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS 14RJMC	BYRON-JACKSON	PEERLESS	5
Year Installed	2000	1966	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,500	1,410	2,100	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	WESTINGHOUSE	U S ELECTRIC	9
Year Installed	2000	1966	1969	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	125	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6 STANDBY GENERATOR	WELL #7	WELL #8	15
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	16
Purpose	S	P	P	17
Destination	D	D	D	18
Pump Manufacturer		PEERLESS	PEERLESS	19
Year Installed		1969	1969	20
Type		VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)		2,100	2,100	22
Pump Motor or Standby Engine Mfr	CUMMINS/ONAN	GE	U S ELECTRIC	23
Year Installed	1999	2006	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	330	200	200	26
Footnotes				27
				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	WELL #9	WELL #9 STANDBY ENGING		1
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	PEERLESS			5
Year Installed	1969			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	WAUKESHA		10
Year Installed	1969	1969		11
Type	OTHER	NATURAL GAS		12
Horsepower	200	300		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	BOOSTER STATION	ELEVATED TANK #1	ELEVATED TANK #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3 4
Year constructed	1968	1956	2004	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	32	162	179	9 10
Total capacity in gallons (actual)	2,250,000	1,000,000	750,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	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.)	18.0000	18.0000	18.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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	2.000	6,755				6,755	1
P	D	2.000	413				413	2
M	D	3.000	824				824	3
M	D	4.000	2,618				2,618	4
M	D	6.000	227,170	16	3,985		223,201	5
P	D	6.000	359				359	6
M	D	8.000	195,968	4,355	254		200,069	7
P	D	8.000	5,232				5,232	8
M	D	10.000	30,874	63	63		30,874	9
P	D	10.000	39				39	10
M	D	12.000	176,159	30	30		176,159	11
M	D	14.000	52				52	12
M	D	16.000	30,524	4,000			34,524	13
P	D	16.000	1,390				1,390	14
M	D	18.000	2,790				2,790	15
M	D	20.000	375				375	16
M	T	24.000	9,880				9,880	17
M	T	30.000	9,824				9,824	18
M	T	42.000	60				60	19
<b>Total Within Municipality</b>			<b>701,306</b>	<b>8,464</b>	<b>4,332</b>	<b>0</b>	<b>705,438</b>	
M	D	8.000	28,854				28,854	20
M	D	10.000	1,300				1,300	21
M	D	12.000	18,767				18,767	22
M	D	16.000	3,507				3,507	23
M	T	16.000	2,800				2,800	24
M	T	24.000	5,206				5,206	25
M	T	30.000	1,500				1,500	26
<b>Total Outside of Municipality</b>			<b>61,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,934</b>	
<b>Total Utility</b>			<b>763,240</b>	<b>8,464</b>	<b>4,332</b>	<b>0</b>	<b>767,372</b>	

---

## 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.**

Water main additions were financed the utility, city, and developers.

---

## 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	1.000	62				62		1
M	1.000	175		36		139	139	2
M	1.250	295		6		289		3
M	1.500	2				2		4
M	2.000	3,079		20		3,059	57	5
P	2.000	2,194	95	5		2,284		6
M	3.000	7				7	5	7
M	4.000	104	1	1		104	3	8
M	6.000	108		1		107	1	9
M	8.000	61				61		10
P	10.000	1				1		11
M	10.000	13				13		12
M	12.000	2				2		13
M	16.000	1				1		14
<b>Total Utility</b>		<b>6,104</b>	<b>96</b>	<b>69</b>	<b>0</b>	<b>6,131</b>	<b>205</b>	

---

## 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.**

Some services were replacements which would be utility financed. Other services were new and therefore contributed.

---

## 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	6,977	450	534	(108)	<b>6785</b>	650	1
0.750	1,305	90	22	(65)	<b>1308</b>	111	2
1.000	622	24	15	(36)	<b>595</b>	59	3
1.500	1				1	0	4
2.000	267	1		(15)	<b>253</b>	119	5
3.000	64	2		(2)	<b>64</b>	21	6
4.000	34	2		(2)	<b>34</b>	20	7
6.000	2				<b>2</b>	2	8
8.000	1				1	1	9
10.000	1				1	1	10
<b>Total:</b>	<b>9,274</b>	<b>569</b>	<b>571</b>	<b>(228)</b>	<b>9044</b>	<b>984</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)	
0.625	6,323	430	8	24	0	0	<b>6785</b>	1
0.750	1,138	158	1	11	0	0	<b>1308</b>	2
1.000	155	404	4	32	0	0	<b>595</b>	3
1.500	0	1	0	0	0	0	<b>1</b>	4
2.000	5	187	8	53	0	0	<b>253</b>	5
3.000	0	30	2	32	0	0	<b>64</b>	6
4.000	0	14	6	14	0	0	<b>34</b>	7
6.000	0	1	1	0	0	0	<b>2</b>	8
8.000	0	0	1	0	0	0	<b>1</b>	9
10.000	0	0	1	0	0	0	<b>1</b>	10
<b>Total:</b>	<b>7,621</b>	<b>1,225</b>	<b>32</b>	<b>166</b>	<b>0</b>	<b>0</b>	<b>9044</b>	

---

## METERS

---

### Meters (Page W-23)

#### Explain all reported adjustments.

The adjustments are due to junked water meters in 2010 that were never counted and detailed by meter size for recording.

#### If Tested During Year column total is zero, please explain.

Due to our AMR project and maintenance involved, there was not enough staff and time to test and exchange meters. Our replacement program goal is for every 10 years.

#### If 2-inch or greater meters are reported as residential, please explain.

The 2" residential meters are for large homes that also sprinkle their yards through these meters.

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

Yes

---

---

## METERS (cont.)

---

This page intentionally left blank

## 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	97				97	1
Within Municipality	999	17	6		1,010	2
<b>Total Fire Hydrants</b>	<b>1,096</b>	<b>17</b>	<b>6</b>	<b>0</b>	<b>1,107</b>	
<b>Flushing Hydrants</b>						
	1			(1)	0	* 3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	

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

Number of hydrants operated during year:	1,107	*
Number of distribution system valves end of year:	2,232	
Number of distribution valves operated during year:	654	

---

## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

---

### Hydrants and Distribution System Valves (Page W-25)

#### General footnotes

The flushing hydrant adjustment is due to the City street sweeper no longer using a hydrant.

Valves and hydrants are operated as manpower allows.

---

## LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Well #4 - Iverson Park	Magnetic	9/21/2010	1
Station Meter	10	Well #9 - Airport Wellfield	Turbine	9/21/2010	2
Station Meter	10	Well #5 - Iverson Park	Turbine	9/21/2010	3
Station Meter	12	Well #7 - Airport Wellfield	Turbine	9/21/2010	4
Station Meter	12	Well #6 - Airport Wellfield	Turbine	9/21/2010	5
Station Meter	12	Well #8 - Airport Wellfield	Turbine	9/21/2010	6
Station Meter	14	Well #10 - Airport Wellfield	Magnetic	9/21/2010	7

## WATER CUSTOMERS SERVED

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

	<b>Location (a)</b>	<b>Customers End of Year (b)</b>
<hr/>		
<b>Portage County</b>		
	<b>Cities</b>	
	STEVENS POINT	8,986
	<b>Total Cities:</b>	<b>8,986</b>
<b>Total Portage County:</b>		<b>8,986</b>
<hr/>		
<b>Total Company:</b>		<b>8,986</b>