



3015 (01-03-11)

ANNUAL REPORT

OF

Name: THORP MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 300 WEST PROSPECT STREET
P.O. BOX 334
THORP, WI 54771-0334

For the Year Ended: DECEMBER 31, 2010

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I RANDALL REEG of
(Person responsible for accounts)
THORP MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/30/2011
(Date)

CITY ADMINISTRATOR
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
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
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	F-99
WATER OPERATING SECTION	
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
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
Water Mains	W-21
Water Services	W-22
Meters	W-23

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meter Questions	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	W-99
NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	N-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	N-08
Sewer Services	N-09
Sewer Mains	N-10

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: THORP MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 300 WEST PROSPECT STREET
P.O. BOX 334
THORP, WI 54771-0334

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RANDALL REEG

Title: CITY ADMINISTRATOR

Office Address:

P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5371

Fax Number: (715) 669 - 5044

Email Address: administrator@cityofthorp.com

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

Name: JON TRAUTMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2831 POST RD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: JON.TRAUTMAN@SCHENCKSC.COM

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

Name: RAY STROINSKI

Title: BOARD MEMBER

Office Address:

P.O. BOX 334
THORP, WI 54771

Telephone: (715) 669 - 5371

Fax Number: (715) 669 - 5044

Email Address:

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

YES

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

Name: JON TRAUTMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2831 POST RD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: JON.TRAUTMAN@SCHENCKSC.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/17/2010

Period covered by most recent audit: JANUARY 1, 2009 TO DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: BRENT LEECH

Title: WASTEWATER TREATMENT PLANT OPERATOR

Office Address: CITY OF THORP

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5373

Fax Number: (715) 669 - 5044

Email Address:

Name: KEITH SEAMAN

Title: WATER UTILITY OPERATOR

Office Address: CITY OF THORP

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5808

Fax Number: (715) 669 - 5044

Email Address:

Name: TIMOTHY J. MCCREDDEN

Title: DIRECTOR OF PUBLIC WORKS

Office Address: CITY OF THO

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5808

Fax Number: (715) 669 - 5044

Email Address:

Name of utility commission/committee: THORP MUNICIPAL UTILITY BOARD

Names of members of utility commission/committee:
MR BRIAN ABRAMCZAK, MEMBER
MR RAY STROINSKI, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	438,737	437,160	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	156,996	155,617	2
Depreciation Expense (403)	57,853	55,099	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	59,435	56,277	5
Total Operating Expenses	274,284	266,993	
Net Operating Income	164,453	170,167	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	164,453	170,167	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,088	725	7
Income from Nonutility Operations (417)	22,940	(7,338)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,645	5,474	10
Miscellaneous Nonoperating Income (421)	29,110	26,758	11
Total Other Income	57,783	25,619	
Total Income	222,236	195,786	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(36,710)	(36,710)	12
Other Income Deductions (426)	22,387	21,457	13
Total Miscellaneous Income Deductions	(14,323)	(15,253)	
Income Before Interest Charges	236,559	211,039	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,006	14,218	14
Amortization of Debt Discount and Expense (428)	4,000	18,751	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	21,996	25,378	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	39,002	58,347	
Net Income	197,557	152,692	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,495,642	2,289,787	20
Balance Transferred from Income (433)	197,557	152,692	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	2,500	(53,163)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,690,699	2,495,642	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	438,737	0	438,737	1
Total (Acct. 400):	438,737	0	438,737	
Operation and Maintenance Expense (401-402):				
Derived	156,996	0	156,996	2
Total (Acct. 401-402):	156,996	0	156,996	
Depreciation Expense (403):				
Derived	57,853	0	57,853	3
Total (Acct. 403):	57,853	0	57,853	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	59,435	0	59,435	5
Total (Acct. 408):	59,435	0	59,435	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	164,453	0	164,453	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	2,088	0	2,088	8
Total (Acct. 415-416):	2,088	0	2,088	
Income from Nonutility Operations (417):				
INCOME FROM NONUTILITY OPERATIONS	22,940		22,940	9
Total (Acct. 417):	22,940	0	22,940	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENT - WATER	572	0	572	11
INTEREST ON INVESTMENT - NONREGULATED SEWER	3,073		3,073	12
Total (Acct. 419):	3,645	0	3,645	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,000	1,000	13
NONREGULATED SEWER	2,014	0	2,014	14
OTHER WATER REVENUES	4,046	0	4,046	15

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONREGULATED SEWER RENTAL INCOME	22,050		22,050	16
Total (Acct. 421):	28,110	1,000	29,110	
TOTAL OTHER INCOME:	56,783	1,000	57,783	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,340)	0	(5,340)	17
DEREGULATED SEWER REGULATORY LIABILITY AMORTIZATION	(31,370)		(31,370)	18
Total (Acct. 425):	(36,710)	0	(36,710)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	21,701	21,701	19
BAD DEBT WRITE-OFF	686		686	20
Total (Acct. 426):	686	21,701	22,387	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(36,024)	21,701	(14,323)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	13,006	0	13,006	21
Total (Acct. 427):	13,006	0	13,006	
Amortization of Debt Discount and Expense (428):				
AMORTIZED DEBT EXPENSE - WATER	2,250	0	2,250	22
AMORTIZED DEBT EXPENSE - NONREGULATED SEWER	1,750		1,750	23
Total (Acct. 428):	4,000	0	4,000	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	21,996	0	21,996	25
Total (Acct. 430):	21,996	0	21,996	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	39,002	0	39,002	
NET INCOME:	218,258	(20,701)	197,557	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	351,859	2,143,783	2,495,642	28
Total (Acct. 216):	351,859	2,143,783	2,495,642	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	218,258	(20,701)	197,557	29
Total (Acct. 433):	218,258	(20,701)	197,557	
Miscellaneous Credits to Surplus (434):				
NONE			0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	2,500		2,500	32
Total (Acct. 436)--Debit:	2,500	0	2,500	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	567,617	2,123,082	2,690,699	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,088				2,088	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	2,088	0	0	0	2,088	

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	438,737	0	0	0	438,737	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	438,737	0	0	0	438,737	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.2	1
Electric		2
Gas		3
Sewer	1.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,671,567	3,630,841	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	947,933	882,529	2
Net Utility Plant	2,723,634	2,748,312	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,920,515	3,801,140	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,552,452	1,450,720	4
Net Nonutility Property	2,368,063	2,350,420	
Investment in Municipality (123)	0	0	5
Other Investments (124)	51,219	61,119	6
Sinking Funds (125)	152,275	149,775	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	2,571,557	2,561,314	
CURRENT AND ACCRUED ASSETS			
Cash (131)	496,448	427,570	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	76,843	74,991	15
Other Accounts Receivable (143)	80,177	74,124	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	18,509	19,125	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	671,977	595,810	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,102	25,102	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	21,102	25,102	
Total Assets and Other Debits	5,988,270	5,930,538	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	914,054	914,054	33
Appropriated Earned Surplus (215)	152,275	149,775	34
Unappropriated Earned Surplus (216)	2,690,699	2,495,642	35
Total Proprietary Capital	3,757,028	3,559,471	
LONG-TERM DEBT			
Bonds (221)	897,346	954,921	36
Advances from Municipality (223)	705,222	765,599	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,602,568	1,720,520	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	82,448	86,471	40
Payables to Municipality (233)	40,547	21,727	41
Customer Deposits (235)	1,335	1,285	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	13,527	14,627	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	13,617	12,527	46
Total Current and Accrued Liabilities	151,474	136,637	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	477,200	513,910	49
Total Deferred Credits	477,200	513,910	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,988,270	5,930,538	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,630,841	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,591,985	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,079,582	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	3,671,567	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	704,235	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	243,698	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	947,933	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,723,634	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	660,532				660,532	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,853				57,853	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,141				2,141	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	59,994	0	0	0	59,994	16
Debits during year						17
Book cost of plant retired	16,291				16,291	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	16,291	0	0	0	16,291	25
Balance end of year (111.1)	704,235	0	0	0	704,235	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	221,997				221,997	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	21,701				21,701	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	21,701	0	0	0	21,701	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	243,698	0	0	0	243,698	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,769,494	119,375		1,888,869	1
NONREGULATED SEWER PLANT - CONTRIBUTED	1,902,658			1,902,658	2
NONREGULATED SEWER PLANT - FUTURE USE	128,988			128,988	3
Total Nonutility Property (121)	3,801,140	119,375	0	3,920,515	
Less accum. prov. depr. & amort. (122)	1,450,720	101,732		1,552,452	4
Net Nonutility Property	2,350,420	17,643	0	2,368,063	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	16,439	17,300	2
Sewer utility (154)	2,070	1,825	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	18,509	19,125	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2004 GO REFUND ISSUE	3,500	428	14,652	1
SAFE DRINKING WATER LOAN	500	428	6,450	2
Total			21,102	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	914,054	1
Changes during year (explain):		2
Balance end of year	914,054	

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)	
SAFE DRINKING WATER LOAN	04/27/2005	05/01/2024	1.42%	897,346	1
Total Bonds (Account 221):				897,346	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
PROMISSORY NOTE	05/12/2003	05/14/2013	3.59%	67,928	1
STATE TRUST FUND	07/30/2004	03/15/2020	5.00%	175,507	2
STATE TRUST FUND	09/29/1997	03/15/2017	6.75%	58,612	3
CITY ADVANCE	12/31/2007	12/31/2008	4.50%	106,714	4
STATE TRUST FUND	12/18/2009	03/15/2029	5.49%	285,000	5
STATE TRUST FUND	04/01/1998	03/15/2018	6.75%	11,461	6
Total for Account 223				705,222	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		8
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	59,435	2
Charged electric department expense		3
Charged sewer department expense	547	4
Other (explain):		
NONE		5
Total Accruals and other credits	59,982	
Taxes paid during year:		
County, state and local taxes	54,823	6
Social Security taxes	4,940	7
PSC Remainder Assessment	219	8
Other (explain):		
NONE		9
Total payments and other debits	59,982	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
3/30/05 TAXABLE REFUNDING BONDS	0			0	1
4/27/05 SAFE DRINKING WATER LOAN	2,258	13,006	13,142	2,122	2
Subtotal	2,258	13,006	13,142	2,122	
Advances from Municipality (223)					
4/1/98 STATE TRUST FUND	669	789	845	613	3
9/29/97 STATE TRUST FUND	3,474	4,046	4,388	3,132	4
7/30/04 STATE TRUST FUND	7,477	14,293	14,819	6,951	5
5/12/03 PROMISSORY NOTE	142	2,868	2,908	102	6
12/18/2009 STATE TRUST FUND	607			607	7
Subtotal	12,369	21,996	22,960	11,405	
Other long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	14,627	35,002	36,102	13,527	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	51,219	2
Total (Acct. 124):	51,219	
Sinking Funds (125):		
BOND RESERVE/REDEMPTION/REPLACEMENT	152,275	3
Total (Acct. 125):	152,275	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,843	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	76,843	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	80,177	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	80,177	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY FOR OPERATING EXPENSES	40,547	22
Total (Acct. 233):	40,547	
Other Deferred Credits (253):		
Regulatory Liability	69,410	23
REGULATORY LIABILITY FOR NONREGULATED SEWER	407,790	24
Total (Acct. 253):	477,200	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 143: done

Account 233: 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)	
Add Average:						
Utility Plant in Service (101.1)	2,572,122	0	0	0	2,572,122	1
Materials and Supplies	16,869	0	0	0	16,869	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	682,383	0	0	0	682,383	4
Customer Advances for Construction					0	5
Regulatory Liability	72,080	0	0	0	72,080	6
NONE					0	7
Average Net Rate Base	1,834,528	0	0	0	1,834,528	
Net Operating Income	164,453	0	0	0	164,453	8
Net Operating Income as a percent of						
Average Net Rate Base	8.96%	N/A	N/A	N/A	8.96%	

**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	74,750	0	0	0	74,750	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,340	0	0	0	5,340	3
Other (specify):					0	4
Balance End of Year	69,410	0	0	0	69,410	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

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

Account 143: done

Account 233: done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	434,324	432,347	1
Total Sales of Water	434,324	432,347	
Other Operating Revenues			
Forfeited Discounts (470)	2,294	2,619	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,119	2,194	5
Total Other Operating Revenues	4,413	4,813	
Total Operating Revenues	438,737	437,160	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	111,667	113,334	6
General Operating Expenses (680-691)	45,329	42,283	7
Total Operation and Maintenance Expenses	156,996	155,617	
Other Operating Expenses			
Depreciation Expense (403)	57,853	55,099	8
Amortization Expense (404-407)		0	9
Taxes (408)	59,435	56,277	10
Total Other Operating Expenses	117,288	111,376	
Total Operating Expenses	274,284	266,993	
NET OPERATING INCOME	164,453	170,167	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	3	39	134	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	3	39	134	
Metered Sales to General Customers (461)				
Residential (461.1)	663	20,859	198,554	5
Commercial (461.2)	121	10,940	73,132	6
Industrial (461.3)	9	1,396	7,960	7
Public Authority (461.4)	16	1,599	14,448	8
Total Metered Sales to General Customers (461)	809	34,794	294,094	
Private Fire Protection Service (462)	4		5,616	9
Public Fire Protection Service (463)	1		134,480	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	817	34,833	434,324	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	134,480	3
NONE		4
Total Public Fire Protection Service (463)	134,480	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,294	6
Other (specify):		
Total Forfeited Discounts (470)	2,294	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECT FEES	105	9
Return on net investment in meters charged to sewer department	2,014	10
Other (specify):		
Total Other Water Revenues (474)	2,119	

OTHER OPERATING REVENUES (WATER)

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

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

Account 474: done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	45,260	50,361	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	15,323	17,032	3
Chemicals (630)	19,172	19,428	4
Supplies and Expenses (640)	13,098	5,580	* 5
Repairs of Water Plant (650)	3,588	4,363	6
Transportation Expenses (660)	15,226	16,570	7
Total Plant Operation and Maintenance Expenses	111,667	113,334	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	14,919	15,643	8
Office Supplies and Expenses (681)	646	1,217	9
Outside Services Employed (682)	16,526	10,455	* 10
Insurance Expense (684)	2,319	3,301	11
Employees Pensions and Benefits (686)	10,919	10,725	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		942	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	45,329	42,283	
Total Operation and Maintenance Expenses	156,996	155,617	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 640: Purchased more supplies in 2010

Account 682: Hired a company for cross connection control inspections and training in 2009.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		54,823	51,899	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		547	506	2
Net property tax equivalent		54,276	51,393	
Social Security		4,940	4,701	3
PSC Remainder Assessment		219	183	4
Other (specify): NONE			0	5
Total tax expense		59,435	56,277	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172920				3
County tax rate	mills		7.121350				4
Local tax rate	mills		5.636530				5
School tax rate	mills		8.756770				6
Voc. school tax rate	mills		1.788800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.476370				10
Less: state credit	mills		1.259490				11
Net tax rate	mills		22.216880				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.636530				14
Combined School Tax Rate	mills		10.545570				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.182100				17
Total Tax Rate	mills		23.476370				18
Ratio of Local and School Tax to Total	dec.		0.689293				19
Total tax net of state credit	mills		22.216880				20
Net Local and School Tax Rate	mills		15.313942				21
Utility Plant, Jan. 1	\$	3,630,841	3,630,841				22
Materials & Supplies	\$	17,300	17,300				23
Subtotal	\$	3,648,141	3,648,141				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,648,141	3,648,141				26
Assessment Ratio	dec.		0.981300				27
Assessed Value	\$	3,579,921	3,579,921				28
Net Local & School Rate	mills		15.313942				29
Tax Equiv. Computed for Current Year	\$	54,823	54,823				30
Tax Equivalent per 1994 PSC Report	\$	20,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	54,823					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	73,827				73,827	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	438,628	7,291			445,919	8
Supply Mains (316)	2,630				2,630	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	515,085	7,291	0	0	522,376	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	70,477				70,477	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	108,948	2,864	1,200		110,612	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	179,425	2,864	1,200	0	181,089	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	8,210				8,210	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	257,528				257,528	24
Transmission and Distribution Mains (343)	1,205,997	38,813	10,287		1,234,523	25
Services (345)	129,753				129,753	26
Meters (346)	77,394	4,449	3,531		78,312	27
Hydrants (348)	103,564	2,600	1,273		104,891	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,782,446	45,862	15,091	0	1,813,217	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	1,772				1,772	31
Office Furniture and Equipment (391)	923				923	32
Computer Equipment (391.1)	600				600	33
Transportation Equipment (392)	60,008				60,008	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	12,000				12,000	41
Total General Plant	75,303	0	0	0	75,303	
Total utility plant in service directly assignable	2,552,259	56,017	16,291	0	2,591,985	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,552,259	56,017	16,291	0	2,591,985	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	30,000				30,000	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	312,363				312,363	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	342,363	0	0	0	342,363	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	22,033				22,033	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	22,033	0	0	0	22,033	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	139,380				139,380	24
Transmission and Distribution Mains (343)	493,736				493,736	25
Services (345)	65,318	1,000			66,318	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	15,752				15,752	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	714,186	1,000	0	0	715,186	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,078,582	1,000	0	0	1,079,582	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,078,582	1,000	0	0	1,079,582	

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			3,642	3,642	1
February			3,380	3,380	2
March			3,782	3,782	3
April			3,801	3,801	4
May			4,162	4,162	5
June			3,933	3,933	6
July			3,862	3,862	7
August			4,014	4,014	8
September			3,691	3,691	9
October			3,865	3,865	10
November			3,654	3,654	11
December			3,908	3,908	12
Total annual pumpage	0	0	45,694	45,694	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	45,694	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	45,694	4
Less: Gallons (000's) sold (Revenue Water):	34,833	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	10,861	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	381	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	381	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	155	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	10,325	18
Subtotal Water Losses:	10,480	19
Percentage of water entering distribution system sold:	76%	20
Percentage of Real and Apparent Losses:	23%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	230	29
Date of maximum: 05/24/2010		30
Cause of maximum: Filled the pool		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	76	33
Date of minimum: 03/03/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	144,051	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	3	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,621	43
Outside municipality?	1	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
EAST NYE STREET	4	80	8	34,000	Yes	1
GORMAN AVE	13	40	12	45,000	Yes	2
GORMAN AVE	14	40	12	45,000	Yes	3
NORTH ADAMS STREET	5	72	6	18,000	Yes	4
SOUTH ADAMS STREET	11	112	8	24,000	Yes	5
SOUTH WILSON	12	242	8	24,000	Yes	6
WEST PROSPECT STREET	10	44	8	0	No	7
409 WEST LAWRENCE STREET	9	350	8	43,000	Yes	8

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	11	12	13	1
Location	SOUTH ADAMS STREET	SOUTH WILSON	GORMAN AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	5
Year Installed	1999	1995	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	32	35	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GOULDS	9
Year Installed	1999	1990	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	3	10	10	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	14	4	5	15
Location	GORMAN AVE	EAST NYE STREET	NORTH ADAMS STREET	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	19
Year Installed	2004	1999	2000	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	150	44	22	22
Pump Motor or Standby Engine Mfr	GOULDS	FRANKLIN	FRANKLIN	23
Year Installed	2004	1999	2000	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	5	3	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	9			1
Location	409 WEST LAWRENCE STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	JACUZZI			5
Year Installed	1995			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	65			8
Pump Motor or Standby Engine Mfr	FRANKLIN			10
Year Installed	1990			11
Type	ELECTRIC			12
Horsepower	10			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	TOWER 1	TOWER 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1967	2004		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	156	25		6
Total capacity in gallons (actual)	150,000	240,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	N	N		15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	11,204				11,204	1
P	S	4.000	1,681				1,681	2
M	D	6.000	44,290		760		43,530	3
P	D	6.000	6,257	760			7,017	4
M	D	8.000	10,957				10,957	5
M	D	12.000	6,893				6,893	6
P	T	12.000	3,305				3,305	7
Total Within Municipality			84,587	760	760	0	84,587	
P	S	4.000	6,474				6,474	8
P	T	12.000	8,405				8,405	9
Total Outside of Municipality			14,879	0	0	0	14,879	
Total Utility			99,466	760	760	0	99,466	

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.

Additions were paid from utility cash on hand.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	343				343		1
L	0.750	297				297		2
M	1.000	109	1			110	*	3
M	1.250	8				8		4
M	1.500	2				2		5
M	2.000	5				5		6
M	3.000	1				1		7
M	4.000	2				2		8
M	6.000	2				2		9
M	8.000	4				4		10
Total Utility		773	1	0	0	774	0	

WATER SERVICES

Water Services (Page W-22)

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

Addition financed by property owner.

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

Zero utility owned services not in use as end of year.

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	434	42	13		463	11	1
0.750	360		23		337	67	2
1.000	26	1	2		25	3	3
1.250	6				6	0	4
1.500	4				4	0	5
2.000	12				12	0	6
3.000	5				5	0	7
Total:	847	43	38	0	852	81	

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	389	30	3	3	0	38	463	1
0.750	274	58	1	2	0	2	337	2
1.000	0	16	3	6	0	0	25	3
1.250	0	4	1	0	0	1	6	4
1.500	0	2	0	1	0	1	4	5
2.000	0	10	1	1	0	0	12	6
3.000	0	1	0	3	0	1	5	7
Total:	663	121	9	16	0	43	852	

METERS

Meters (Page W-23)

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

Yes.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2				2	1
Within Municipality	135	1	1		135	2
Total Fire Hydrants	137	1	1	0	137	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	60
Number of distribution system valves end of year:	156
Number of distribution valves operated during year:	60

LIST OF ALL STATION AND WHOLESALE METERS

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

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

WATER CUSTOMERS SERVED

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

	Location (a)	Customers End of Year (b)
Clark	County	
	Cities	
	THORP	789
	Total Cities:	789
	Towns	
	WITHEE	1
	Total Towns:	1
Total Clark	County:	790
Total Company:		790

WATER OPERATING SECTION FOOTNOTES

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

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

Account 474: done

Water Operation & Maintenance Expenses (Page W-05)

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

Account 640: Purchased more supplies in 2010

Account 682: Hired a company for cross connection control inspections and training in 2009.

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.

Additions were paid from utility cash on hand.

Water Services (Page W-22)

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

Addition financed by property owner.

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

Zero utility owned services not in use as end of year.

Meters (Page W-23)

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

Yes.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	295,896	273,575	1
Total Sewage Operating Revenues	295,896	273,575	
Other Operating Revenues			
Customer Forfeited Discounts (631)	2,122	2,334	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	1,523	830	5
Miscellaneous Operating Revenues (635)	0	0	6
Total Other Operating Revenues	3,645	3,164	
Total Operating Revenues	299,541	276,739	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	110,414	98,752	7
Maintenance Expenses (831-834)	343	0	8
Customer Accounting & Collection Expenses (840-843)	17,010	16,837	9
Administrative and General Expenses (850-857)	39,525	66,684	10
Total Operation and Maintenance Expenses	167,292	182,273	
Other Operating Expenses			
Depreciation Expense (403)	51,169	44,982	11
Amortization Expense (404)		0	12
Taxes (408)	4,752	4,425	13
Total Other Operating Expenses	55,921	49,407	
Total Operating Expenses	223,213	231,680	
NET OPERATING INCOME	76,328	45,059	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	663	20,825	176,154	5
Commercial Revenues (622.2)	121	10,863	72,069	6
Industrial Revenues (622.3)	9	1,396	8,766	7
Revenues from Public Authorities (622.4)	16	1,112	7,470	8
Total Measured Service to General Customers (622)	809	34,196	264,459	
Service to Other Systems (624)	5	1,583	31,437	9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	814	35,779	295,896	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	2,122	2
Other (specify):		
Total Customer Forfeited Discounts (631)	2,122	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
MISCELLANEOUS	1,523	5
Total Rent from Sewerage Property (634)	1,523	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	34,524	33,144	1
Power and Fuel for Pumping (821)	43,779	39,567	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)	11,905	10,490	7
Other Operating Supplies and Expenses (827)	6,569	3,043	8
Transportation Expenses (828)	13,637	12,508	9
Rents (829)		0	10
Total Operation Expenses	110,414	98,752	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	88	0	11
Maintenance of Collection System Pumping Equipment (832)	255	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)		0	14
Total Maintenance Expenses	343	0	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	14,147	14,913	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	2,863	1,924	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	17,010	16,837	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		0	19
Office Supplies and Expenses (851)	1,448	2,372	20
Outside Services Employed (852)	22,429	47,595	21
Insurance Expense (853)	3,370	3,625	22
Employees Pensions and Benefits (854)	10,264	9,520	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	2,014	3,572	25
Rents (857)		0	26
Total Administrative and General Expenses	39,525	66,684	
Total Operation and Maintenance Expenses	167,292	182,273	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		3,986	3,736	1
Local and School Tax Equivalent on Meters Charged by Water Department		547	506	2
PSC Remainder Assessment		219	183	3
Other (specify): NONE			0	4
Total tax expense		4,752	4,425	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	30,814				30,814	6
Collecting Mains and Accessories (313)	234,616	43,544			278,160	7
Interceptor Mains and Accessories (314)	283,706	70,421			354,127	8
Force Mains (315)	76,844				76,844	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	625,980	113,965	0	0	739,945	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	160,840				160,840	12
Receiving Wells (322)	23,116				23,116	13
Electric Pumping Equipment (323)	155,052				155,052	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	11,632				11,632	16
Total Collection System Pumping Installation	350,640	0	0	0	350,640	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	59,199				59,199	17
Structures and Improvements (331)	210,331				210,331	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	79,500				79,500	20
Secondary Treatment Equipment (334)	160,852	4,321			165,173	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	6,111				6,111	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	74,041				74,041	25
Flow Metering and Monitoring Equipment (339)	19,911				19,911	26
Outfall Sewer Pipes (340)	121,633				121,633	27

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	731,578	4,321	0	0	735,899	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,708,198	118,286	0	0	1,826,484	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	34,063				34,063	34
Other General Equipment (379)	27,233	1,089			28,322	35
Other Tangible Property (390)	0				0	36
Total General Plant	61,296	1,089	0	0	62,385	
Total utility plant in service directly assignable	1,769,494	119,375	0	0	1,888,869	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	1,769,494	119,375	0	0	1,888,869	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	460,806				460,806	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	79,685				79,685	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	540,491	0	0	0	540,491	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installior	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	402,820				402,820	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	129,611				129,611	20
Secondary Treatment Equipment (334)	498,762				498,762	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	18,948				18,948	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	229,582				229,582	25
Flow Metering and Monitoring Equipment (339)	82,444				82,444	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	1,362,167	0	0	0	1,362,167	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,902,658	0	0	0	1,902,658	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,902,658	0	0	0	1,902,658	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	1,902,658	0	0	0	1,902,658	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
		0				0	
Total Utility		0	0	0	0	0	0

1

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
3.000	113				113	1
6.000	3,199				3,199	2
8.000	23,902	702	702		23,902	3
10.000	2,538				2,538	4
12.000	7,569				7,569	5
15.000	4,150				4,150	6
16.000	700				700	7
18.000	41,560				41,560	8
Total Utility	83,731	702	702	0	83,731	