



3013 (01-03-11)

**ANNUAL REPORT**

OF

Name: CITY OF WEST BEND WATER UTILITY

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Principal Office: 1115 S. MAIN STREET  
WEST BEND, WI 53095

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For the Year Ended: DECEMBER 31, 2010

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

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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I JIM KELL of  
(Person responsible for accounts)

City of West Bend Water Utility, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2011  
(Date)

WATER SUPERINTENDENT  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

West Bend Water Utilities  
West Bend, Wisconsin

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

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

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

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

BAKER TILLY VIRCHOW KRAUSE, LLP

Madison, Wisconsin  
April 1, 2011

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF WEST BEND WATER UTILITY

**Utility Address:** 1115 S. MAIN STREET  
WEST BEND, WI 53095

**When was utility organized?** 12/1/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JIM KELL

**Title:** WATER SUPER INTENDENT

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (262) 335 - 5040

**Fax Number:** (262) 335 - 5032

**Email Address:** wbwu@ci.west-bend.wi.us

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

**Name:** NICOLLE BELDEN

**Title:** SENIOR ACCOUNTANT

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

TEN TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 240 - 2683

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

**Email Address:** nicolle.belden@bakertilly.com

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

**Name:** MR DOUG BADE

**Title:** COUNCIL PRESIDENT

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (608) 335 - 5100

**Fax Number:**

**Email Address:**

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

YES

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

**Name:**

**Title:**

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

TEN TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

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

**Email Address:**

### IDENTIFICATION AND OWNERSHIP

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

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

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

Name: MR JIM KELL

Title: WATER SUPERINTENDENT

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

Email Address: wbwu@ci.west-bend.wi.us

**Name of utility commission/committee:** N/A - City Council is governing body

**Names of members of utility commission/committee:**  
MS KRISTINE DEISS, MAYOR

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

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

**Contact Person:**

Title:

Telephone:

Fax Number:

Email Address:

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,367,643	4,378,773	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,754,794	2,948,238	2
Depreciation Expense (403)	573,527	682,184	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	701,788	630,110	5
<b>Total Operating Expenses</b>	<b>4,030,109</b>	<b>4,260,532</b>	
<b>Net Operating Income</b>	<b>337,534</b>	<b>118,241</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>337,534</b>	<b>118,241</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,069	9,168	10
Miscellaneous Nonoperating Income (421)	32,328	160,889	11
<b>Total Other Income</b>	<b>41,397</b>	<b>170,057</b>	
<b>Total Income</b>	<b>378,931</b>	<b>288,298</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(74,946)	(74,946)	12
Other Income Deductions (426)	238,999	236,776	13
<b>Total Miscellaneous Income Deductions</b>	<b>164,053</b>	<b>161,830</b>	
<b>Income Before Interest Charges</b>	<b>214,878</b>	<b>126,468</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	167,845	175,112	14
Amortization of Debt Discount and Expense (428)	21,210	19,694	15
Amortization of Premium on Debt--Cr. (429)	1,077	0	16
Interest on Debt to Municipality (430)	53,018	33,598	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	35,414	37,340	19
<b>Total Interest Charges</b>	<b>205,582</b>	<b>191,064</b>	
<b>Net Income</b>	<b>9,296</b>	<b>(64,596)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,574,266	19,651,951	20
Balance Transferred from Income (433)	9,296	(64,596)	21
Miscellaneous Credits to Surplus (434)	695	787	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	13,876	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>19,584,257</b>	<b>19,574,266</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	4,367,643	0	4,367,643	1
<b>Total (Acct. 400):</b>	<b>4,367,643</b>	<b>0</b>	<b>4,367,643</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,754,794	0	2,754,794	2
<b>Total (Acct. 401-402):</b>	<b>2,754,794</b>	<b>0</b>	<b>2,754,794</b>	
<b>Depreciation Expense (403):</b>				
Derived	573,527	0	573,527	3
<b>Total (Acct. 403):</b>	<b>573,527</b>	<b>0</b>	<b>573,527</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	701,788	0	701,788	5
<b>Total (Acct. 408):</b>	<b>701,788</b>	<b>0</b>	<b>701,788</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>337,534</b>	<b>0</b>	<b>337,534</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	9,069		9,069	11
<b>Total (Acct. 419):</b>	<b>9,069</b>	<b>0</b>	<b>9,069</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		15,675	15,675	12
BUILD AMERICA BOND SUBSIDY	6,655	0	6,655	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>				
GAIN ON SALE OF ASSET	9,998		9,998	14
<b>Total (Acct. 421):</b>	<b>16,653</b>	<b>15,675</b>	<b>32,328</b>	
<b>TOTAL OTHER INCOME:</b>	<b>25,722</b>	<b>15,675</b>	<b>41,397</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(74,946)	0	(74,946)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(74,946)</b>	<b>0</b>	<b>(74,946)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	238,999	238,999	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>238,999</b>	<b>238,999</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(74,946)</b>	<b>238,999</b>	<b>164,053</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	167,845	0	167,845	19
<b>Total (Acct. 427):</b>	<b>167,845</b>	<b>0</b>	<b>167,845</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT ISSUANCE COSTS	21,210		21,210	20
<b>Total (Acct. 428):</b>	<b>21,210</b>	<b>0</b>	<b>21,210</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
AMORTIZATION OF DEBT PREMIUM	1,077		1,077	21
<b>Total (Acct. 429):</b>	<b>1,077</b>	<b>0</b>	<b>1,077</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	53,018	0	53,018	22
<b>Total (Acct. 430):</b>	<b>53,018</b>	<b>0</b>	<b>53,018</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<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 CONSTRUCTION	35,414		35,414	24
<b>Total (Acct. 432):</b>	<b>35,414</b>	<b>0</b>	<b>35,414</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>205,582</b>	<b>0</b>	<b>205,582</b>	
<b>NET INCOME:</b>	<b>232,620</b>	<b>(223,324)</b>	<b>9,296</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	9,519,681	10,054,585	19,574,266	25
<b>Total (Acct. 216):</b>	<b>9,519,681</b>	<b>10,054,585</b>	<b>19,574,266</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	232,620	(223,324)	9,296	26
<b>Total (Acct. 433):</b>	<b>232,620</b>	<b>(223,324)</b>	<b>9,296</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
ADJUSTMENT TO PRIOR YEAR	695		695	27
<b>Total (Acct. 434):</b>	<b>695</b>	<b>0</b>	<b>695</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	28
<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	29
<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	30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>9,752,996</b>	<b>9,831,261</b>	<b>19,584,257</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,367,643	0	0	0	<b>4,367,643</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	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	294				<b>294</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>4,367,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,367,349</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	984,824	0	984,824	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	164,187	0	164,187	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>1,149,011</b>	<b>0</b>	<b>1,149,011</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	19.9	1
Electric		2
Gas		3
Sewer		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)	38,512,032	37,358,277	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	11,005,439	10,302,518	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>27,506,593</b>	<b>27,055,759</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,095,000	1,185,000	7
Other Investments (124)	400,756	412,091	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	39,046	3,000	10
Other Special Funds (128)	980,958	1,958,777	11
<b>Total Other Property and Investments</b>	<b>2,515,760</b>	<b>3,558,868</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	38,446	1,806	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	680,450	253,588	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	865,651	842,335	17
Other Accounts Receivable (143)	469	659	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	195,130	120,955	20
Plant Materials and Operating Supplies (154)	49,476	48,280	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>1,829,622</b>	<b>1,267,623</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	117,478	119,200	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	35,123	209,136	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	194,353	290,487	34
<b>Total Deferred Debits</b>	<b>346,954</b>	<b>618,823</b>	
<b>Total Assets and Other Debits</b>	<b>32,198,929</b>	<b>32,501,073</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)	3,556,510	3,496,293	<b>35</b>
Appropriated Earned Surplus (215)			<b>36</b>
Unappropriated Earned Surplus (216)	19,584,257	19,574,266	<b>37</b>
<b>Total Proprietary Capital</b>	<b>23,140,767</b>	<b>23,070,559</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	5,155,000	5,700,000	<b>38</b>
Advances from Municipality (223)	1,594,717	849,903	<b>39</b>
Other Long-Term Debt (224)	0	0	<b>40</b>
<b>Total Long-Term Debt</b>	<b>6,749,717</b>	<b>6,549,903</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	131,016	738,890	<b>42</b>
Payables to Municipality (233)	0	4,274	<b>43</b>
Customer Deposits (235)	39,460	23,435	<b>44</b>
Taxes Accrued (236)	637,881	564,653	<b>45</b>
Interest Accrued (237)	71,854	70,990	<b>46</b>
Tax Collections Payable (241)			<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)	185,205	142,780	<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,065,416</b>	<b>1,545,022</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	4,349	5,427	<b>49</b>
Customer Advances for Construction (252)			<b>50</b>
Other Deferred Credits (253)	1,123,538	1,195,704	<b>51</b>
<b>Total Deferred Credits</b>	<b>1,127,887</b>	<b>1,201,131</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>52</b>
Injuries and Damages Reserve (262)			<b>53</b>
Pensions and Benefits Reserve (263)	115,142	134,458	<b>54</b>
Miscellaneous Operating Reserves (265)			<b>55</b>
<b>Total Operating Reserves</b>	<b>115,142</b>	<b>134,458</b>	
<b>Total Liabilities and Other Credits</b>	<b>32,198,929</b>	<b>32,501,073</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	37,358,277	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)	24,864,110	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	13,104,805	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	163,124				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	379,993				8
<b>Total Utility Plant</b>	<b>38,512,032</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)	7,811,143	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,194,296	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>11,005,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>27,506,593</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>	7,346,858				<b>7,346,858</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	573,527				<b>573,527</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	56,591				<b>56,591</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	2,964				<b>2,964</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>633,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>633,082</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	131,394				<b>131,394</b>	<b>18</b>
Cost of removal	37,403				<b>37,403</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>168,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,797</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>7,811,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,811,143</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>	2,955,659				<b>2,955,659</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	238,999				<b>238,999</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>238,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238,999</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	362				<b>362</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>362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>362</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>3,194,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,194,296</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)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	49,476	48,280	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>49,476</b>	<b>48,280</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>				
2001 DEBT ISSUE	5,588	428	5,589	1
2004 DEBT ISSUE	900	428	2,699	2
2005 DEBT ISSUE	3,436	428	15,370	3
2006 DEBT ISSUE	3,521	428	23,307	4
2007 DEBT ISSUE	614	428	1,902	5
2008 DEBT ISSUE	2,657	428	17,326	6
2009 DEBT ISSUE	3,889	428	32,403	7
2010 DEBT ISSUE	606	428	18,882	8
<b>Total</b>			<b>117,478</b>	
<b>Unamortized premium on debt (251)</b>				
2005 DEBT ISSUE	365	429	1,929	9
2007 DEBT ISSUE	713	429	2,420	10
<b>Total</b>			<b>4,349</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	3,496,293	1
<b>Changes during year (explain):</b>		
PLANT ADDIITIONS FINANCED BY MUNICIPALITY	60,217	2
<b>Balance end of year</b>	<b><u>3,556,510</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)	
2001 REVENUE BONDS	04/01/2001	03/01/2012	4.30%	195,000	1
2005 REVENUE BONDS	04/01/2005	03/01/2014	3.75%	755,000	2
2006 REVENUE BONDS	04/01/2006	03/01/2021	4.36%	865,000	3
2008 REVENUE BONDS	04/24/2008	03/01/2018	3.66%	2,375,000	4
2009 REVENUE BONDS	04/07/2009	03/01/2024	4.32%	965,000	5
<b>Total Bonds (Account 221):</b>				<b>5,155,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
2007 G.O. NOTES	04/06/2007	04/01/2017	3.62%	375,000	1
2003 G.O. REFUNDING	04/01/2003	04/01/2012	2.96%	39,717	2
2010 G.O. BONDS	04/01/2010	09/01/2030	2.96%	1,025,000	3
2004 G.O. NOTES	03/01/2004	03/01/2014	3.24%	155,000	4
<b>Total for Account 223</b>				<b>1,594,717</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		5
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		6
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	564,653	1
<b>Accruals:</b>		
Charged water department expense	701,788	2
Charged electric department expense		3
Charged sewer department expense	15,075	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>716,863</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	564,653	6
Social Security taxes	74,533	7
PSC Remainder Assessment	4,449	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>643,635</b>	
<b>Balance end of year</b>	<b>637,881</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>					
2009 REVENUE BONDS	14,343	41,197	41,930	13,610	1
2006 REVENUE BONDS	12,925	36,774	37,574	12,125	2
2001 REVENUE BONDS	4,296	9,665	10,954	3,007	3
2000 REVENUE BONDS	1,803	901	2,704	0	4
2005 REVENUE BONDS	11,510	32,485	33,295	10,700	5
2008 REVENUE BONDS	16,280	46,823	47,638	15,465	6
<b>Subtotal</b>	<b>61,157</b>	<b>167,845</b>	<b>174,095</b>	<b>54,907</b>	
<b>Advances from Municipality (223)</b>					
2007 G.O. NOTES	4,092	15,143	15,551	3,684	7
2001 G.O. REFUNDING	3,101	620	3,721	0	8
2003 G.O. NOTES	572	1,764	1,939	397	9
2010 GO NOTES		30,162	19,014	11,148	10
2004 GO NOTES	2,068	5,329	5,679	1,718	11
<b>Subtotal</b>	<b>9,833</b>	<b>53,018</b>	<b>45,904</b>	<b>16,947</b>	
<b>Other Long-Term Debt (224)</b>					
MISCELLANEOUS INTEREST	0			0	12
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>70,990</b>	<b>220,863</b>	<b>219,999</b>	<b>71,854</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>		
ADVANCE TO TIF	1,095,000	1
<b>Total (Acct. 123):</b>	<b>1,095,000</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	400,756	2
<b>Total (Acct. 124):</b>	<b>400,756</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	39,046	4
<b>Total (Acct. 126):</b>	<b>39,046</b>	
<b>Other Special Funds (128):</b>		
BOND RESERVE ACCOUNT	617,685	5
BOND REDEMPTION ACCOUNT	363,273	6
<b>Total (Acct. 128):</b>	<b>980,958</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	865,651	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>865,651</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MISCELLANEOUS BILLINGS	469	15
<b>Total (Acct. 143):</b>	<b>469</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SEWER	72,222	16
RECEIVABLE FROM CITY FOR VARIOUS OPERATING EXPENSES	122,908	17
<b>Total (Acct. 145):</b>	<b>195,130</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
ENGINEERING FEES	35,123	20
<b>Total (Acct. 183):</b>	<b>35,123</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
DEFERRED WATER TOWER PAINTING AND WELL EXPLORATION	194,353	23
<b>Total (Acct. 186):</b>	<b>194,353</b>	
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	974,307	25
COMPENSATED ABSENCES	149,231	26
<b>Total (Acct. 253):</b>	<b>1,123,538</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Received PSC approval on 3/16/08 to amortize the cost of the water tower painting over 5 years.

Received PSC approval on 5/5/08 to amortize the cost of the well exploration over 5 years.

**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.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	24,108,437	0	0	0	24,108,437	1
Materials and Supplies	48,878	0	0	0	48,878	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	7,579,000	0	0	0	7,579,000	4
Customer Advances for Construction					0	5
Regulatory Liability	1,011,780	0	0	0	1,011,780	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>15,566,535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,566,535</b>	
Net Operating Income	337,534	0	0	0	337,534	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.17%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.17%</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	1,049,253	0	0	0	1,049,253	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	74,946	0	0	0	74,946	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>974,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>974,307</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

1. **Acquisitions.**

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2. **Leaseholder changes.**

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3. **Extensions of service.**

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

The utility had a simplified rate case in 2010, allowing a 3% increase in rates.

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

The utility incurred \$1,025,000 of general obligation debt during 2010.

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

The utility filed an application to increase rates in 2010, with a hearing in 2011.

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7. **Any additional matters.**

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## 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)	4,108,591	4,125,470	1
<b>Total Sales of Water</b>	<b>4,108,591</b>	<b>4,125,470</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	68,982	65,135	2
Rents from Water Property (472 )	141,692	143,710	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	48,378	44,458	5
<b>Total Other Operating Revenues</b>	<b>259,052</b>	<b>253,303</b>	
<b>Total Operating Revenues</b>	<b>4,367,643</b>	<b>4,378,773</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	138,712	145,737	6
Pumping Expenses (620-633)	368,611	378,675	7
Water Treatment Expenses (640-652)	180,444	251,516	8
Transmission and Distribution Expenses (660-678)	919,655	981,619	9
Customer Accounts Expenses (901-906)	98,014	93,947	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	1,049,358	1,096,744	12
<b>Total Operation and Maintenance Expenses</b>	<b>2,754,794</b>	<b>2,948,238</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	573,527	682,184	13
Amortization Expense (404-407)		0	14
Taxes (408 )	701,788	630,110	15
<b>Total Other Operating Expenses</b>	<b>1,275,315</b>	<b>1,312,294</b>	
<b>Total Operating Expenses</b>	<b>4,030,109</b>	<b>4,260,532</b>	
<b>NET OPERATING INCOME</b>	<b>337,534</b>	<b>118,241</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 )	10,510	517,899	2,120,768	5
Commercial (461.2 )	872	209,271	659,770	6
Industrial (461.3 )	77	87,049	188,294	7
Public Authority (461.4 )	66	44,726	125,501	8
<b>Total Metered Sales to General Customers (461)</b>	<b>11,525</b>	<b>858,945</b>	<b>3,094,333</b>	
Private Fire Protection Service (462 )	324		133,411	9
Public Fire Protection Service (463 )	11,215		880,847	10
Other Water Sales (465 )		0		11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>23,064</b>	<b>858,945</b>	<b>4,108,591</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	880,847	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>880,847</b>	
<b>Forfeited Discounts (470):</b>		
MISCELLANEOUS SERVICE REVENUE	1,225	5
Customer late payment charges	67,757	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>68,982</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF WATER TOWERS	141,692	7
<b>Total Rents from Water Property (472)</b>	<b>141,692</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	48,378	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>48,378</b>	

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## OTHER OPERATING REVENUES (WATER)

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

**Please explain amounts in Account 474 in excess of \$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.

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## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)	153	361	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	138,559	145,376	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
<b>Total Source of Supply Expenses</b>	<b>138,712</b>	<b>145,737</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	4,200	4,229	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	183,036	174,356	16
Pumping Labor and Expenses (624)	20,496	21,695	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	34,531	36,541	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	7,710	2,552	21
Maintenance of Structures and Improvements (631)	65,380	62,697	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	53,258	76,605	24
<b>Total Pumping Expenses</b>	<b>368,611</b>	<b>378,675</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	542	1,613	25
Chemicals (641)	112,852	111,520	26
Operation Labor and Expenses (642)	34,036	33,998	27
Miscellaneous Expenses (643)	876	134	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	1,625	543	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	30,513	103,708	32
<b>Total Water Treatment Expenses</b>	<b>180,444</b>	<b>251,516</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)	77	100	33
Storage Facilities Expenses (661)	9,508	14,243	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)	23,100	23,929	36
Customer Installations Expenses (664)	488	1,069	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	41,797	12,776	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	113,547	123,204	42
Maintenance of Transmission and Distribution Mains (673)	384,557	484,994	43
Maintenance of Services (675)	265,368	235,560	44
Maintenance of Meters (676)	29,151	30,500	45
Maintenance of Hydrants (677)	52,062	55,244	46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>919,655</b>	<b>981,619</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	1,123	950	48
Meter Reading Expenses (902)	16,420	14,887	49
Customer Records and Collection Expenses (903)	80,765	78,418	50
Uncollectible Accounts (904)	(294)	(308)	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>98,014</b>	<b>93,947</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	326,168	334,423	55
Office Supplies and Expenses (921)	43,897	44,850	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	22,442	34,417	58
Property Insurance (924)		0	59
Injuries and Damages (925)	63,594	67,665	60
Employee Pensions and Benefits (926)	473,505	487,700	61
Regulatory Commission Expenses (928)	22,823	14,078	62
Duplicate Charges--Credit (929)		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)	36,543	30,837	64
Rents (931)		0	65
Maintenance of General Plant (932)	60,386	82,774	66
<b>Total Administrative and General Expenses</b>	<b>1,049,358</b>	<b>1,096,744</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,754,794</b>	<b>2,948,238</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

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

Acct 633 - Decrease is due to less general maintenance and salary costs attributed to pumping equipment.

Acct 652 - Decrease in current year is due to replacement of carbon at station #8 in 2009.

Acct 670 - Increase is due to more payroll towards these projects than in past year.

Acct 673 - In 2009 there were leak surveys and watermain patches done which did not occur in 2010.

Acct 923 - Decrease is due to less costs for general accounting assistance and rate work as compared to 2009.

Acct 932 - Overall less general maintenance and labor costs compared to prior year.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		637,881	564,653	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,075	14,413	2
<b>Net property tax equivalent</b>		<b>622,806</b>	<b>550,240</b>	
Social Security		74,533	76,179	3
PSC Remainder Assessment		4,449	3,691	4
Other (specify): CAPITALIZED TAXES			0	5
<b>Total tax expense</b>		<b>701,788</b>	<b>630,110</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			Washington				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.171616				3
County tax rate	mills		2.889949				4
Local tax rate	mills		8.484130				5
School tax rate	mills		8.487124				6
Voc. school tax rate	mills		1.472280				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>21.505099</b>				<b>10</b>
Less: state credit	mills		1.185623				11
<b>Net tax rate</b>	mills		<b>20.319476</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.484130</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.959404</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>18.443534</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.505099</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.857635</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.319476</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.426702</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>37,358,277</b>	37,358,277				<b>22</b>
Materials & Supplies	\$	<b>48,280</b>	48,280				<b>23</b>
<b>Subtotal</b>	\$	<b>37,406,557</b>	<b>37,406,557</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>392,475</b>	392,475				<b>25</b>
<b>Taxable Assets</b>	\$	<b>37,014,082</b>	<b>37,014,082</b>				<b>26</b>
Assessment Ratio	dec.		0.988912				<b>27</b>
<b>Assessed Value</b>	\$	<b>36,603,670</b>	<b>36,603,670</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.426702</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>637,881</b>	<b>637,881</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	346,040					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>637,881</b>					<b>34</b>
Footnotes							<b>35</b>

## 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	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	142,270				142,270	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)	488,180				488,180	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>630,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>630,450</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	1,309,667			(62,496)	1,247,171	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	1,183,884	49,466	21,952		1,211,398	14
Diesel Pumping Equipment (326)	503,967				503,967	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>2,997,518</b>	<b>49,466</b>	<b>21,952</b>	<b>(62,496)</b>	<b>2,962,536</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	76,102				76,102	17
Structures and Improvements (331)	307,267	9,826	5,000	62,496	374,589	18
Sand or Other Media Filtration Equipment (332)	478,433				478,433	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>861,802</b>	<b>9,826</b>	<b>5,000</b>	<b>62,496</b>	<b>929,124</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	52,719				52,719	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,277,297	8,415	2,000		2,283,712	24
Transmission and Distribution Mains (343)	8,916,356	1,149,979	3,080		10,063,255	25
Services (345)	668,083	118,035	9		786,109	26
Meters (346)	1,749,511	145,335	51,290		1,843,556	27
Hydrants (348)	1,746,618	139,062	5,429		1,880,251	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)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>15,410,584</b>	<b>1,560,826</b>	<b>61,808</b>	<b>0</b>	<b>16,909,602</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	20,950				20,950	30
Structures and Improvements (390)	976,000		5,000		971,000	31
Office Furniture and Equipment (391)	30,047				30,047	32
Computer Equipment (391.1)	363,251		5,534		357,717	33
Transportation Equipment (392)	794,862		20,861		774,001	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	231,701	8,103	9,155		230,649	36
Laboratory Equipment (395)	5,166				5,166	37
Power Operated Equipment (396)	133,184				133,184	38
Communication Equipment (397)	180,320	13,504	828		192,996	39
SCADA Equipment (397.1)	526,563				526,563	40
Miscellaneous Equipment (398)	190,366	1,015	1,256		190,125	41
<b>Total General Plant</b>	<b>3,452,410</b>	<b>22,622</b>	<b>42,634</b>	<b>0</b>	<b>3,432,398</b>	
<b>Total utility plant in service directly assignable</b>	<b>23,352,764</b>	<b>1,642,740</b>	<b>131,394</b>	<b>0</b>	<b>24,864,110</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>23,352,764</b>	<b>1,642,740</b>	<b>131,394</b>	<b>0</b>	<b>24,864,110</b>	

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

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

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

Adjustment was made for an adjusting journal entry that was double booked; once in 2008 and once in 2009.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<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	11
Structures and Improvements (321)	95,170				95,170	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	18,000				18,000	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>113,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,170</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	409,650				409,650	18
Sand or Other Media Filtration Equipment (332)	345,350				345,350	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>755,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>755,000</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	32,658				32,658	24
Transmission and Distribution Mains (343)	8,470,226	40,736			8,510,962	25
Services (345)	2,660,416	18,083	362		2,678,137	26
Meters (346)	0				0	27
Hydrants (348)	997,805	17,073			1,014,878	28

## 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>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>12,161,105</b>	<b>75,892</b>	<b>362</b>	<b>0</b>	<b>12,236,635</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,029,275</b>	<b>75,892</b>	<b>362</b>	<b>0</b>	<b>13,104,805</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>13,029,275</b>	<b>75,892</b>	<b>362</b>	<b>0</b>	<b>13,104,805</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)	357,963	2.90%	14,157	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>357,963</b>		<b>14,157</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	395,810	3.20%	40,909	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	473,982	5.00%	59,882	9
Diesel Pumping Equipment (326)	277,448	4.40%	22,175	10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>1,147,240</b>		<b>122,966</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	181,494	3.20%	10,910	12
Sand or Other Media Filtration Equipment (332)	129,860	3.30%	15,788	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>311,354</b>		<b>26,698</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,035,756	1.90%	43,330	17
Transmission and Distribution Mains (343)	1,233,370	1.30%	123,367	18
Services (345)	202,353	2.90%	21,086	19
Meters (346)	390,842	6.30%	113,182	20
Hydrants (348)	290,212	2.20%	39,896	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>3,152,533</b>		<b>340,861</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	370,198	2.90%	28,231	23
Office Furniture and Equipment (391)	16,905	5.80%	1,743	24
Computer Equipment (391.1)	363,250	26.70%		25
Transportation Equipment (392)	794,851	13.30%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	142,644	5.80%	13,408	28
Laboratory Equipment (395)	4,607	5.80%	300	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					372,120	4
316					0	5
317					0	6
	0	0	0	0	372,120	
321					436,719	7
323					0	8
325	21,952				511,912	9
326					299,623	10
328					0	11
	21,952	0	0	0	1,248,254	
331	5,000				187,404	12
332			350		145,998	13
333					0	14
334					0	15
	5,000	0	350	0	333,402	
341					0	16
342	2,000				1,077,086	17
343	3,080	21,163			1,332,494	18
345	9	9,377			214,053	19
346	51,290		2,198		454,932	20
348	5,429	6,863			317,816	21
349					0	22
	61,808	37,403	2,198	0	3,396,381	
390	5,000				393,429	23
391					18,648	24
391.1	5,534				357,716	25
392	20,861			(4,886)	769,104	26
393					0	27
394	9,155		416		147,313	28
395					4,907	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)	24,391	7.50%	9,989	<b>30</b>
Communication Equipment (397)	123,743	9.20%	17,173	<b>31</b>
SCADA Equipment (397.1)	445,923	9.20%	48,444	<b>32</b>
Miscellaneous Equipment (398)	91,256	5.80%	11,034	<b>33</b>
<b>Total General Plant</b>	<b>2,377,768</b>		<b>130,322</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,346,858</b>		<b>635,004</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>7,346,858</b>		<b>635,004</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					34,380	30
397	828				140,088	31
397.1					494,367	32
398	1,256				101,034	33
	42,634	0	416	(4,886)	2,460,986	
	131,394	37,403	2,964	(4,886)	7,811,143	
					0	34
	131,394	37,403	2,964	(4,886)	7,811,143	

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

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Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Acct 392 - was overdepreciated in PY. Adjustment was made to true up to actual depreciation.

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

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## 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)	7,613	3.20%	3,045	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	12,338	5.00%	900	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>19,951</b>		<b>3,945</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	164,194	3.20%	13,109	12
Sand or Other Media Filtration Equipment (332)	164,536	3.30%	11,397	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>328,730</b>		<b>24,506</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	14,873	1.90%	621	17
Transmission and Distribution Mains (343)	1,374,837	1.30%	110,378	18
Services (345)	983,769	2.90%	77,409	19
Meters (346)	0	0.00%		20
Hydrants (348)	233,499	2.20%	22,140	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,606,978</b>		<b>210,548</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	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					10,658	7
323					0	8
325					13,238	9
326					0	10
328					0	11
	0	0	0	0	23,896	
331					177,303	12
332					175,933	13
333					0	14
334					0	15
	0	0	0	0	353,236	
341					0	16
342					15,494	17
343					1,485,215	18
345	362				1,060,816	19
346					0	20
348					255,639	21
349					0	22
	362	0	0	0	2,817,164	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>GENERAL PLANT</b>			
Power Operated Equipment (396)	0	0.00%	30
Communication Equipment (397)	0	0.00%	31
SCADA Equipment (397.1)	0	0.00%	32
Miscellaneous Equipment (398)	0	0.00%	33
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>2,955,659</b>		<b>238,999</b>
Common Utility Plant Allocated to Water Department	0	0.00%	34
<b>Total accum. prov. for depreciation</b>	<b>2,955,659</b>		<b>238,999</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	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	362	0	0	0	3,194,296	
					0	34
	362	0	0	0	3,194,296	

## 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			81,094	81,094	1
February			74,877	74,877	2
March			81,726	81,726	3
April			84,689	84,689	4
May			90,203	90,203	5
June			85,433	85,433	6
July			88,153	88,153	7
August			91,584	91,584	8
September			85,650	85,650	9
October			96,461	96,461	10
November			82,001	82,001	11
December			85,206	85,206	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,027,077</b>	<b>1,027,077</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):	1,027,077	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>1,027,077</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	858,945	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>168,132</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	15,410	<b>8</b>
Gallons (000's) used for fire protection:		<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:		<b>10</b>
Gallons (000's) used for other system uses:	6,000	<b>11</b>
Subtotal Authorized System Uses:	<b>21,410</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	3,860	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	1,142	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>141,720</b>	<b>18</b>
Subtotal Water Losses:	<b>146,722</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>84%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>14%</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.)	4,628	<b>29</b>
Date of maximum: 10/11/2010		<b>30</b>
Cause of maximum: Flushing		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,142	<b>33</b>
Date of minimum: 01/01/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,881,639	<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:	26	<b>40</b>
Number of service breaks repaired this year:	54	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	30,000	<b>43</b>
Outside municipality?	100	<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>	
1115 EVERGREEN STREET	5	398	10	375,000	Yes	1
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	2
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	3
1404 OAK STREET	8	93	30	1,200,000	Yes	4
1600 BUCKINGHAM LANE	7	88	30	1,000,000	Yes	5
2000 W. DECORAH	13	102	30	1,500,000	Yes	6
700 N. KUESTER LANE	11	80	30	700,000	Yes	7
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	8
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	9

## 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	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2007	2006	2010	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	380	725	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	2007	1991	2010	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	15
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	16
Purpose	P	P	P	17
Destination	D	T	D	18
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	19
Year Installed	2002	2004	2007	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	850	1,660	330	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U S MOTOR	23 24
Year Installed	1978	1991	2001	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	125	100	25	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	1600 BUCKINGHAM LANE	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2010	2007	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	660	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	9
Year Installed	2010	1966	2005	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	60	125	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	15
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	19
Year Installed	2005	2004	2005	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	700	400	1,600	22
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	1990	1990	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	125	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	BOOSTER #6	BOOSTER #6-1		1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER		5
Year Installed	2006	2010		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	940	940		8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR		10
Year Installed	1997	1962		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	50		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
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	1	10TH AVENUE	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>3</b>
Year constructed	1959	1978	1967	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	10	234	6	<b>6</b>
Total capacity in gallons (actual)	197,000	1,000,000	298,000	<b>7</b>
				<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>11</b>
Filters, type (gravity, pressure, other, none)				<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>13</b>
Is a corrosion control chemical used (yes, no)?				<b>14</b>
Is water fluoridated (yes, no)?				<b>15</b>
Footnotes				<b>16</b>

## 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	AIRSTRIPPER	BARTON	HOSPITAL	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 5
Year constructed	1990	1967	1997	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	10	234	90	9 10
Total capacity in gallons (actual)	120,000	300,000	300,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			14 15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			16 17 18
Filters, type (gravity, pressure, other, none)	NONE			19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.4000			21 22 23
Is a corrosion control chemical used (yes, no)?	Y			24 25
Is water fluoridated (yes, no)?	Y			26 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)	1
Identification number or name	NORTHWEST	UNIVERSITY	WELL #8	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		3
Year constructed	1997	1978		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	315	154		6
Total capacity in gallons (actual)	400,000	2,000,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0160	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	13,100				13,100	1	
M	D	6.000	296,594		9,318		287,276	2	
P	D	6.000	44				44	3	
M	D	8.000	200,367				200,367	4	
P	D	8.000	10,405	952			11,357	5	
M	D	10.000	65,102				65,102	6	
M	T	10.000	6,630				6,630	7	
P	D	10.000	66				66	8	
M	D	12.000	129,267	289			129,556	9	
M	T	12.000	17,144				17,144	10	
P	D	12.000	6,429	8,671			15,100	11	
M	T	14.000	81				81	12	
P	D	14.000	824				824	13	
M	T	16.000	3,817				3,817	14	
M	T	18.000	694				694	15	
<b>Total Within Municipality</b>			<b>750,564</b>	<b>9,912</b>	<b>9,318</b>	<b>0</b>	<b>751,158</b>		
M	D	8.000	3,973				3,973	16	
M	D	12.000	5,162				5,162	17	
<b>Total Outside of Municipality</b>			<b>9,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,135</b>		
<b>Total Utility</b>			<b>759,699</b>	<b>9,912</b>	<b>9,318</b>	<b>0</b>	<b>760,293</b>		

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## WATER MAINS

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

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

Additions were financed by the municipality and the utility.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,571				3,571		1
L	0.750	918				918		2
L	1.000	12				12		3
M	1.000	2,125				2,125		4
L	1.250	2				2		5
M	1.250	1,646	3			1,649		6
M	1.500	125				125		7
L	1.500	7				7		8
L	2.000	4			1	3		9
M	2.000	192	1			193		10
M	3.000	4				4		11
M	4.000	93				93		12
M	6.000	138	1			139		13
P	6.000	5	2			7		14
M	8.000	97	1			98		15
M	10.000	1				1		16
M	12.000	1				1		17
<b>Total Utility</b>		<b>8,941</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>8,948</b>	<b>0</b>	

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## WATER SERVICES

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

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

Additions were financed by developer contributions, the municipality, and the utility.

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

Utility owned services not in use were zero as stated in the report.

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	10,424	703	614	(8)	10505	23	1
0.750	559	26	19	(3)	563	1	2
1.000	336	6	5	(3)	334	1	3
1.250	0				0	0	4
1.500	164				164	34	5
2.000	132				132	24	6
3.000	38	1			39	17	7
4.000	18				18	7	8
6.000	4				4	2	9
<b>Total:</b>	<b>11,675</b>	<b>736</b>	<b>638</b>	<b>(14)</b>	<b>11759</b>	<b>109</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	9,934	394	31	12	0	134	<b>10505</b>	<b>1</b>
0.750	460	79	12	1	0	11	<b>563</b>	<b>2</b>
1.000	136	155	19	7	0	17	<b>334</b>	<b>3</b>
1.250	0	0	0	0	0	0	<b>0</b>	<b>4</b>
1.500	0	127	8	11	0	18	<b>164</b>	<b>5</b>
2.000	0	92	3	23	0	14	<b>132</b>	<b>6</b>
3.000	0	24	2	5	0	8	<b>39</b>	<b>7</b>
4.000	0	5	2	6	0	5	<b>18</b>	<b>8</b>
6.000	0	1	0	1	0	2	<b>4</b>	<b>9</b>
<b>Total:</b>	<b>10,530</b>	<b>877</b>	<b>77</b>	<b>66</b>	<b>0</b>	<b>209</b>	<b>11759</b>	

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## METERS

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### Meters (Page W-23)

**Explain all reported adjustments.**

Adjustments made to reconcile general ledger to detailed property records.

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

Yes.

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## METERS (cont.)

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	19				19	1
Within Municipality	1,389	18	13		1,394	2
<b>Total Fire Hydrants</b>	<b>1,408</b>	<b>18</b>	<b>13</b>	<b>0</b>	<b>1,413</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	589
Number of distribution system valves end of year:	2,613
Number of distribution valves operated during year:	983

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

#### General footnotes

The Public Service Commission no longer regulates valve and hydrant testing. We follow the recommendation of the Wisconsin Department of Natural Resources which states that we should test valves every three years. Therefore, we test approximately one-third annually.

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## 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	6	Well #5	Magnetic	1/26/2011	1
Station Meter	8	Well #11	Magnetic	1/26/2011	2
Station Meter	8	Well #10	Magnetic	1/26/2011	3
Station Meter	8	Well #7	Magnetic	1/26/2011	4
Station Meter	8	Booster 6	Magnetic	1/26/2011	5
Station Meter	8	Well #12	Magnetic	1/26/2011	6
Station Meter	8	Booster 6-1	Magnetic	1/26/2011	7
Station Meter	10	Well #8	Magnetic	1/26/2011	8
Station Meter	10	Well #9	Magnetic	1/26/2011	9
Station Meter	10	Well #4	Magnetic	1/26/2011	10
Station Meter	10	Well #13	Magnetic	1/26/2011	11
Station Meter	12	Airstripper	Magnetic	1/26/2011	12
Wholesale Meter	<= 4-inch	251 Municipal Drive-Water Shed	Turbine	1/26/2011	13

## WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
<b>Washington County</b>	
<b>Cities</b>	
WEST BEND	11,520
<b>Total Cities:</b>	<b>11,520</b>
<b>Towns</b>	
BARTON	45
<b>Total Towns:</b>	<b>45</b>
<b>Total Washington County:</b>	<b>11,565</b>
<b>Total Company:</b>	<b>11,565</b>