



3015 (01-03-11)

**ANNUAL REPORT**

OF

Name: DARIEN WATERWORKS AND SEWER SYSTEM

Principal Office: 20 N. WISCONSIN ST.  
P.O. BOX 97  
DARIEN, WI 53114-0097

For the Year Ended: DECEMBER 31, 2010

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

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

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

## GENERAL RULES FOR REPORTING

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

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### SIGNATURE PAGE

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I DIANA DYKSTRA of  
(Person responsible for accounts)

DARIEN WATERWORKS AND SEWER SYSTEM, 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)      03/22/2011  
(Date)

VILLAGE ADMINISTRATOR/CLERK/TREASURER  
(Title)

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## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** DARIEN WATERWORKS AND SEWER SYSTEM

**Utility Address:** 20 N. WISCONSIN ST.  
P.O. BOX 97  
DARIEN, WI 53114-0097

**When was utility organized?** 1/1/1968

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** DIANA DYKSTRA

**Title:** VILLAGE ADMINISTRATOR/CLERK/TREASURER

**Office Address:**

20 N. WISCONSIN STREET  
P.O. BOX 97  
DARIEN, WI 53114-0097

**Telephone:** (262) 882 - 5055

**Fax Number:** (262) 882 - 5282

**Email Address:** ddykstra@darienwi.com

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

**Name:** KAREN S. HALL

**Title:** CPA

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**Email Address:** kshcanada@sbcglobal.net

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

**Name:** JAMES ABBOTT

**Title:** CHAIRMAN

**Office Address:**

20 N. WISCONSIN STREET  
P.O. BOX 97  
DARIEN, WI 53114-0097

**Telephone:** (262) 882 - 5055

**Fax Number:** (262) 882 - 5282

**Email Address:** jabbott@darienwi.com

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

YES

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

**Name:** PATRICK W. ROMENESKO

**Title:** CPA/OWNER

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**Email Address:** pwrome@sbcglobal.net

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 3/12/2011

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2011

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

**Name:** GREG EPPING

**Title:** SUPERINTENDENT

**Office Address:**

20 N. WISCONSIN STREET  
P.O. BOX 97  
DARIEN, WI 53114-0097

**Telephone:** (262) 882 - 5055

**Fax Number:** (262) 882 - 5282

**Email Address:** gepping@darienwi.com

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

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

MR JAMES ABBOTT, CHAIRMAN  
MR PHILIP PUTMAN  
MR ROBERT WENZEL

**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)	265,879	276,102	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	190,544	212,157	2
Depreciation Expense (403)	132,477	132,243	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	132,324	122,342	5
<b>Total Operating Expenses</b>	<b>455,345</b>	<b>466,742</b>	
<b>Net Operating Income</b>	<b>(189,466)</b>	<b>(190,640)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(189,466)</b>	<b>(190,640)</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)	325	991	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>325</b>	<b>991</b>	
<b>Total Income</b>	<b>(189,141)</b>	<b>(189,649)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(9,128)	(9,128)	12
Other Income Deductions (426)	15,916	15,916	13
<b>Total Miscellaneous Income Deductions</b>	<b>6,788</b>	<b>6,788</b>	
<b>Income Before Interest Charges</b>	<b>(195,929)</b>	<b>(196,437)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	128,867	132,800	14
Amortization of Debt Discount and Expense (428)	6,229	6,426	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>135,096</b>	<b>139,226</b>	
<b>Net Income</b>	<b>(331,025)</b>	<b>(335,663)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(99,352)	236,311	20
Balance Transferred from Income (433)	(331,025)	(335,663)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(430,377)</b>	<b>(99,352)</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 Miscellaneous Nonoperating Income, Account 421.

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	265,879	0	265,879	1
<b>Total (Acct. 400):</b>	<b>265,879</b>	<b>0</b>	<b>265,879</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	190,544	0	190,544	2
<b>Total (Acct. 401-402):</b>	<b>190,544</b>	<b>0</b>	<b>190,544</b>	
<b>Depreciation Expense (403):</b>				
Derived	132,477	0	132,477	3
<b>Total (Acct. 403):</b>	<b>132,477</b>	<b>0</b>	<b>132,477</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	132,324	0	132,324	5
<b>Total (Acct. 408):</b>	<b>132,324</b>	<b>0</b>	<b>132,324</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(189,466)</b>	<b>0</b>	<b>(189,466)</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		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	325	0	325	11
<b>Total (Acct. 419):</b>	<b>325</b>	<b>0</b>	<b>325</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		0	0	12
NONE	0	0	0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>325</b>	<b>0</b>	<b>325</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(9,128)	0	(9,128)	14
NONE	0	0	0	15
<b>Total (Acct. 425):</b>	<b>(9,128)</b>	<b>0</b>	<b>(9,128)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	15,916	15,916	16
NONE	0	0	0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>15,916</b>	<b>15,916</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(9,128)</b>	<b>15,916</b>	<b>6,788</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	128,867	0	128,867	18
<b>Total (Acct. 427):</b>	<b>128,867</b>	<b>0</b>	<b>128,867</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT	6,229		6,229	19
<b>Total (Acct. 428):</b>	<b>6,229</b>	<b>0</b>	<b>6,229</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE	0		0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE	0		0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>135,096</b>	<b>0</b>	<b>135,096</b>	
<b>NET INCOME:</b>	<b>(315,109)</b>	<b>(15,916)</b>	<b>(331,025)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	(1,458,321)	1,358,969	(99,352)	24
<b>Total (Acct. 216):</b>	<b>(1,458,321)</b>	<b>1,358,969</b>	<b>(99,352)</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	(315,109)	(15,916)	(331,025)	25
<b>Total (Acct. 433):</b>	<b>(315,109)</b>	<b>(15,916)</b>	<b>(331,025)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE	0	0	0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE	0	0	0	27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215	0		0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE	0	0	0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(1,773,430)</b>	<b>1,343,053</b>	<b>(430,377)</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	0	0	0	0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	0	6
<b>Total costs and expenses</b>	<b>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	265,879	0	0	0	<b>265,879</b>	<b>1</b>
Less: interdepartmental sales	0	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	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>265,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265,879</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	1.7	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	5,744,637	5,738,376	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,556,362	1,404,926	2
<b>Net Utility Plant</b>	<b>4,188,275</b>	<b>4,333,450</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,433,392	1,807,392	5
Other Investments (124)	0	0	6
Sinking Funds (125)	122,088	121,830	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>1,555,480</b>	<b>1,929,222</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	828	4,613	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	1,826	1,822	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	27,974	26,537	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	18,074	12,600	18
Plant Materials and Operating Supplies (154)	7,883	3,860	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
<b>Total Current and Accrued Assets</b>	<b>56,585</b>	<b>49,432</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	48,385	54,614	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>48,385</b>	<b>54,614</b>	
<b>Total Assets and Other Debits</b>	<b>5,848,725</b>	<b>6,366,718</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,736,135	2,736,135	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	(430,377)	(99,352)	35
<b>Total Proprietary Capital</b>	<b>2,305,758</b>	<b>2,636,783</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,953,914	2,015,338	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	758,700	837,885	38
<b>Total Long-Term Debt</b>	<b>2,712,614</b>	<b>2,853,223</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	8,439	4,420	40
Payables to Municipality (233)	523,470	574,932	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	127,316	117,783	43
Interest Accrued (237)	31,379	32,033	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	3,886	2,947	46
<b>Total Current and Accrued Liabilities</b>	<b>694,490</b>	<b>732,115</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	118,672	127,800	49
<b>Total Deferred Credits</b>	<b>118,672</b>	<b>127,800</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	17,191	16,797	52
Miscellaneous Operating Reserves (265)	0	0	53
<b>Total Operating Reserves</b>	<b>17,191</b>	<b>16,797</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,848,725</b>	<b>6,366,718</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	5,738,376	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)	4,888,714	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	855,923	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
<b>Total Utility Plant</b>	<b>5,744,637</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)	1,266,302	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	290,060	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	10
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	13
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	14
<b>Total Accumulated Provision</b>	<b>1,556,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	16
Other Utility Plant Adjustments (119)	0	0	0	0	17
<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>4,188,275</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>	1,130,782				1,130,782	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	132,477				132,477	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,568				3,568	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>136,045</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136,045</b>	<b>16</b>
<b>Debits during year</b>						17
Book cost of plant retired	525				525	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>525</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,266,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,266,302</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>	274,144				<b>274,144</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	15,916				<b>15,916</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					<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>15,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,916</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>290,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>290,060</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)	
NONE	0	0	0	0	1
NONE	0	0	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	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	7,883	3,860	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>7,883</b>	<b>3,860</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 G.O. NOTES	315	428	107	1
2003 REVENUE BONDS	4,806	428	39,286	2
2007 G.O. BONDS	1,108	428	8,992	3
<b>Total</b>			<b>48,385</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,736,135	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>2,736,135</u></u>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2003 REVENUE BONDS	04/01/2003	10/01/2023	4.78%	1,953,914	1
<b>Total Bonds (Account 221):</b>				<b><u>1,953,914</u></b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2007 G.O. NOTES	08/01/2007	04/01/2020	4.23%	637,500	2
2001 G.O. NOTES	07/01/2001	10/01/2011	4.41%	71,250	3
2003 G.O. NOTES	04/01/2003	04/01/2013	3.57%	49,950	4
<b>Total for Account 224</b>				<b>758,700</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	5
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	117,783	1
<b>Accruals:</b>		
Charged water department expense	132,324	2
Charged electric department expense	0	3
Charged sewer department expense	1,420	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>133,744</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	117,783	6
Social Security taxes	6,144	7
PSC Remainder Assessment	284	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>124,211</b>	
<b>Balance end of year</b>	<b>127,316</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>					
2003 REVENUE BONDS	23,982	95,357	95,925	23,414	1
<b>Subtotal</b>	<b>23,982</b>	<b>95,357</b>	<b>95,925</b>	<b>23,414</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
2001 G.O. NOTES	819	4,838	4,838	819	3
2003 G.O. NOTES	570	2,023	2,109	484	4
2007 G.O. NOTES	6,662	26,649	26,649	6,662	5
<b>Subtotal</b>	<b>8,051</b>	<b>33,510</b>	<b>33,596</b>	<b>7,965</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>32,033</b>	<b>128,867</b>	<b>129,521</b>	<b>31,379</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 FROM MUNICIPALITY NOT SUBJECT TO CURRENT SETTLEMENT	1,433,392	1
<b>Total (Acct. 123):</b>	<b>1,433,392</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
2003 REVENUE BONDS	24,729	3
2007 G.O. BONDS	97,359	4
<b>Total (Acct. 125):</b>	<b>122,088</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE	0	7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	27,974	9
Electric	0	10
Sewer (Regulated)	0	11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 142):</b>	<b>27,974</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
<b>Other (specify):</b>		
NONE	0	15
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER BILLS PLACED ON THE 2010 TAX ROLL	3,439	16
JOINT METER COSTS DUE FROM SEWER UTILITY	14,635	17
<b>Total (Acct. 145):</b>	<b>18,074</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>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</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>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND-PAYROLL AND MONTHLY BILLS PAID BY GENERAL FUND	365,064	24
DUE TO TIF 2 FUND - INTEREST ON 2007 G.O. NOTES-WATER PORTION	31,090	25
2010 TAX EQUIVALENT DUE TO GENERAL FUND	127,316	26
<b>Total (Acct. 233):</b>	<b>523,470</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	118,672	27
NONE		28
<b>Total (Acct. 253):</b>	<b>118,672</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, 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)	4,885,583	0	0	0	<b>4,885,583</b>	<b>1</b>
Materials and Supplies	5,871	0	0	0	<b>5,871</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,198,542	0	0	0	<b>1,198,542</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
Regulatory Liability	123,236	0	0	0	<b>123,236</b>	<b>6</b>
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,569,676</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,569,676</b>	
Net Operating Income	(189,466)	0	0	0	<b>(189,466)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-5.31%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-5.31%</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	127,800	0	0	0	<b>127,800</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE	0	0	0	0	<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	9,128	0	0	0	<b>9,128</b>	<b>3</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>118,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,672</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

None

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**2. Leaseholder changes.**

None

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**3. Extensions of service.**

None

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

The utility applied for a simplified rate increase during 2010. The rates were approved and became effective on January 1, 2011.

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

None

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

See simplified rate increase explanation above.

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**7. Any additional matters.**

None

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## FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, 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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## 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)	257,164	268,789	1
<b>Total Sales of Water</b>	<b>257,164</b>	<b>268,789</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	1,361	1,471	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	7,354	5,842	5
<b>Total Other Operating Revenues</b>	<b>8,715</b>	<b>7,313</b>	
<b>Total Operating Revenues</b>	<b>265,879</b>	<b>276,102</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	116,469	127,665	6
General Operating Expenses (680-691)	74,075	84,492	7
<b>Total Operation and Maintenance Expenses</b>	<b>190,544</b>	<b>212,157</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	132,477	132,243	8
Amortization Expense (404-407)	0	0	9
Taxes (408 )	132,324	122,342	10
<b>Total Other Operating Expenses</b>	<b>264,801</b>	<b>254,585</b>	
<b>Total Operating Expenses</b>	<b>455,345</b>	<b>466,742</b>	
<b>NET OPERATING INCOME</b>	<b>(189,466)</b>	<b>(190,640)</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 )	3	70	284	1
Commercial (460.2 )	14	146	809	2
Industrial (460.3 )	1	9	180	3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>18</b>	<b>225</b>	<b>1,273</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	587	21,826	135,385	5
Commercial (461.2 )	66	4,240	19,706	6
Industrial (461.3 )	14	2,390	8,035	7
Public Authority (461.4 )	8	713	3,015	8
<b>Total Metered Sales to General Customers (461)</b>	<b>675</b>	<b>29,169</b>	<b>166,141</b>	
Private Fire Protection Service (462 )	8		7,118	9
Public Fire Protection Service (463 )	1		82,632	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>702</b>	<b>29,394</b>	<b>257,164</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	82,632	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>82,632</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	1,361	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>1,361</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
RECONNECTION FEES, NSF CHECK FEES, MISC SALES OF PARTS	3,759	9
Return on net investment in meters charged to sewer department	3,595	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>7,354</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 \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	51,897	46,306	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	29,256	27,477	3
Chemicals (630)	5,762	6,030	4
Supplies and Expenses (640)	9,041	14,855	5
Repairs of Water Plant (650)	19,075	31,556	6
Transportation Expenses (660)	1,438	1,441	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>116,469</b>	<b>127,665</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	27,550	28,100	8
Office Supplies and Expenses (681)	3,891	4,023	9
Outside Services Employed (682)	6,932	19,732	10
Insurance Expense (684)	3,669	3,650	11
Employees Pensions and Benefits (686)	29,861	27,139	12
Regulatory Commission Expenses (688)	129	0	13
Miscellaneous General Expenses (689)	2,043	1,848	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
<b>Total General Operating Expenses</b>	<b>74,075</b>	<b>84,492</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>190,544</b>	<b>212,157</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 30%, but not less \$2,000, please explain.

Supplies and Expenses (640) Increase in inventory items purchased and fewer supplies used during the current year.

Repairs of Water Plant (650) On May 17, 2004, the PSC approved amortizing costs for painting the water tower over a 7 year period. The previous year was the final year of amortization.

Outside Services Employed (682) The utility updated its GIS mapping system during the previous year an an approximate cost of \$13,400.

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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		127,316	117,783	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,420	1,299	2
<b>Net property tax equivalent</b>		<b>125,896</b>	<b>116,484</b>	
Social Security		6,144	5,633	3
PSC Remainder Assessment		284	225	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>132,324</b>	<b>122,342</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			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.170897				3
County tax rate	mills		4.150147				4
Local tax rate	mills		13.131006				5
School tax rate	mills		8.880627				6
Voc. school tax rate	mills		1.400893				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>27.733570</b>				<b>10</b>
Less: state credit	mills		1.285047				11
<b>Net tax rate</b>	mills		<b>26.448523</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>13.131006</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.281520</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>23.412526</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.733570</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.844194</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.448523</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.327696</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,738,376	5,738,376				22
Materials & Supplies	\$	3,860	3,860				23
<b>Subtotal</b>	\$	<b>5,742,236</b>	<b>5,742,236</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>5,742,236</b>	<b>5,742,236</b>				<b>26</b>
Assessment Ratio	dec.		0.993023				27
<b>Assessed Value</b>	\$	<b>5,702,172</b>	<b>5,702,172</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.327696</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>127,316</b>	<b>127,316</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	29,081					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>127,316</b>					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	522,621	0	0	0	522,621	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>522,621</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>522,621</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	79,880	0	0	0	79,880	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	117,620	0	0	0	117,620	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
<b>Total Pumping Plant</b>	<b>197,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>197,500</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	1,032,322	0	0	0	1,032,322	18
Sand or Other Media Filtration Equipment (332)	1,331,399	0	0	0	1,331,399	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
<b>Total Water Treatment Plant</b>	<b>2,363,721</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,363,721</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	69,449	0	0	0	69,449	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	748,972	0	0	0	748,972	24
Transmission and Distribution Mains (343)	654,793	0	0	0	654,793	25
Services (345)	37,773	0	0	0	37,773	26
Meters (346)	128,037	3,936	525	0	131,448	27
Hydrants (348)	116,901	0	0	0	116,901	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,755,925</b>	<b>3,936</b>	<b>525</b>	<b>0</b>	<b>1,759,336</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	2,850	0	0	2,850	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	25,813	0	0	0	25,813	41
<b>Total General Plant</b>	<b>25,813</b>	<b>2,850</b>	<b>0</b>	<b>0</b>	<b>28,663</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,865,580</b>	<b>6,786</b>	<b>525</b>	<b>0</b>	<b>4,871,841</b>	
Common Utility Plant Allocated to Water Department (300)	16,873	0	0	0	16,873	42
<b>Total utility plant in service</b>	<b>4,882,453</b>	<b>6,786</b>	<b>525</b>	<b>0</b>	<b>4,888,714</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 Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.**

Common utility plant allocated to water utility - There is a 50/50 allocation between the water and sewer utility for this account.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	502,703	0	0	0	502,703	25
Services (345)	230,012	0	0	0	230,012	26
Meters (346)	0	0	0	0	0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	123,208	0	0	0	123,208	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
<b>Total Transmission and Distribution Plant</b>	<b>855,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>855,923</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>855,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>855,923</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
<b>Total utility plant in service</b>	<b>855,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>855,923</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	4,125	4,125	1
February	0	0	3,864	3,864	2
March	0	0	4,298	4,298	3
April	0	0	4,112	4,112	4
May	0	0	4,515	4,515	5
June	0	0	4,317	4,317	6
July	0	0	4,895	4,895	7
August	0	0	4,532	4,532	8
September	0	0	3,668	3,668	9
October	0	0	3,379	3,379	10
November	0	0	3,751	3,751	11
December	0	0	3,849	3,849	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>49,305</b>	<b>49,305</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):	49,305	<b>2</b>
Less: Gallons (000's) used in the treatment process:	1,199	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>48,106</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	29,394	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>18,712</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	423	<b>8</b>
Gallons (000's) used for fire protection:	0	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	0	<b>10</b>
Gallons (000's) used for other system uses:	100	<b>11</b>
Subtotal Authorized System Uses:	<b>523</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	390	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	0	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>17,799</b>	<b>18</b>
Subtotal Water Losses:	<b>18,189</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>61%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>38%</b>	<b>21</b>
If water losses exceed 25%, indicate causes:		<b>22</b>
In September of 2010, we found a water main break that was leaking straight to a storm sewer. It was determined, this pipe was leaking since the fall of 2009.		<b>23</b>
		<b>24</b>
If water losses exceed 25%, identify actions taken to reduce water loss:		<b>25</b>
Our water loss was higher than normal last year, so we began the process of leak detection. The above leak was difficult to find because of its location and high groundwater levels in our area.		<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.)	286	<b>29</b>
Date of maximum: 08/18/2010		<b>30</b>
Cause of maximum: Flushing hydrants		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	<b>33</b>
Date of minimum: 11/08/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	192,180	<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:	5	<b>40</b>
Number of service breaks repaired this year:	0	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	1,641	<b>43</b>
Outside municipality?		<b>44</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL AT GERRY WAY	#3	1,405	16	1,440,000	Yes	<b>1</b>
WELL AT NORTH WALWORTH	#1	1,045	8	360,000	Yes	<b>2</b>
WELL AT SOUTH SHARON	#2	118	18	720,000	Yes	<b>3</b>

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	WELL #1	1
Location	699 GERRY WAY	699 GERRY WAY	140 N. WALWORTH	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	AURORA	5
Year Installed	2006	2006	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	300	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	AURORA	10
Year Installed	2005	2005	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2	WELL PUMP #1	WELL PUMP #2	15
Location	224 S. PETERS RD	140 N. WALWORTH	224 S. PETERS RD	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	FAIRBANKS-MORSE	STA-RITE	LAYNE	19
Year Installed	1985	1969	1985	20
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	21
Actual Capacity (gpm)	500	350	500	22
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	STA-RITE	WESTINGHOUSE	24
Year Installed	1985	1969	1985	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	40	30	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	WELL PUMP #3		1
Location	699 GERRY WAY		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	GOULDS		5
Year Installed	2006		6
Type	SUBMERSIBLE		7
Actual Capacity (gpm)	1,000		8
Pump Motor or Standby Engine Mfr	GOULDS		10
Year Installed	2005		11
Type	ELECTRIC		12
Horsepower	100		13
Footnotes			14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			15
Location			16
Purpose			17
Destination			18
Pump Manufacturer			19
Year Installed			20
Type			21
Actual Capacity (gpm)			22
Pump Motor or Standby Engine Mfr			23
Year Installed			25
Type			26
Horsepower			27
Footnotes			28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR - WELL #3	WATER TOWER 2	WATER TOWER/ WELL #1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	2006	2005	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	160	166	6
Total capacity in gallons (actual)	200,000	400,000	100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4600	1.4680	1.4680	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14
Footnotes				15

## 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	WELL #2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)			3
Year constructed			4
Primary material (earthen, steel, concrete, other)			5
Elevation difference in feet (See Headnote 3.)			6
Total capacity in gallons (actual)			7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	720.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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	6.000	21,527	0	0	0	21,527	1	
M	D	8.000	18,748	0	0	0	18,748	2	
P	D	8.000	10,718	0	0	0	10,718	3	
P	D	12.000	6,155	0	0	0	6,155	4	
<b>Total Within Municipality</b>			<b>57,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,148</b>		
<b>Total Utility</b>			<b>57,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,148</b>		

## 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	382	0	0	0	382	0	1
M	1.000	228	0	0	0	228	37	2
M	1.500	12	0	0	0	12	0	3
M	2.000	3	0	0	0	3	0	4
M	4.000	1	0	0	0	1	0	5
M	6.000	5	0	0	0	5	0	6
<b>Total Utility</b>		<b>631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>631</b>	<b>37</b>	

## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	688	6	15	0	679	15	1
1.000	13	0	0	0	13	0	2
1.500	6	0	0	0	6	0	3
2.000	2	0	1	0	1	0	4
3.000	0	0	0	0	0	0	5
<b>Total:</b>	<b>709</b>	<b>6</b>	<b>16</b>	<b>0</b>	<b>699</b>	<b>15</b>	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

**METERS (cont.)**

4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	583	41	12	5	0	38	<b>679</b>	<b>1</b>
1.000	0	11	1	1	0	0	<b>13</b>	<b>2</b>
1.500	0	4	1	1	0	0	<b>6</b>	<b>3</b>
2.000	0	0	0	1	0	0	<b>1</b>	<b>4</b>
3.000	0	0	0	0	0	0	<b>0</b>	<b>5</b>
<b>Total:</b>	<b>583</b>	<b>56</b>	<b>14</b>	<b>8</b>	<b>0</b>	<b>38</b>	<b>699</b>	

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## METERS

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### Meters (Page W-23)

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

The utility started a program to replace all meters approximately 8 years ago. Most meters have been replaced and therefore testing is very limited at this time.

**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.**

No, all station meters were new in 2005. They are scheduled to be tested in May of 2011.

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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	0	0	0	0	0	1
Within Municipality	134	0	0	0	134	2
<b>Total Fire Hydrants</b>	<b>134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134</b>	
<b>Flushing Hydrants</b>						
	4	0	0	0	4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</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:	105
Number of distribution system valves end of year:	166
Number of distribution valves operated during year:	122

## 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 #1	Magnetic	12/31/2005	1
Station Meter	8	Well #3	Magnetic	12/31/2005	2
Station Meter	8	Well #2	Magnetic	12/31/2005	3

## WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
<b>Walworth County</b>	
<b>Villages</b>	
DARIEN	207
WALWORTH	
<b>Total Villages:</b>	<b>207</b>
<b>Total Walworth County:</b>	<b>207</b>
<b>Total Company:</b>	<b>207</b>

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## WATER OPERATING SECTION FOOTNOTES

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

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

Done

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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 30%, but not less \$2,000, please explain.

Supplies and Expenses (640) Increase in inventory items purchased and fewer supplies used during the current year.

Repairs of Water Plant (650) On May 17, 2004, the PSC approved amortizing costs for painting the water tower over a 7 year period. The previous year was the final year of amortization.

Outside Services Employed (682) The utility updated its GIS mapping system during the previous year an an approximate cost of \$13,400.

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

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

Common utility plant allocated to water utility - There is a 50/50 allocation between the water and sewer utility for this account.

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### Meters (Page W-23)

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

The utility started a program to replace all meters approximately 8 years ago. Most meters have been replaced and therefore testing is very limited at this time.

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.

No, all station meters were new in 2005. They are scheduled to be tested in May of 2011.

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