



3014 (01-03-11)

ANNUAL REPORT

OF

Name: FONTANA MUNICIPAL WATER UTILITY

Principal Office: 175 VALLEY VIEW DRIVE
P.O. BOX 200
FONTANA, WI 53125

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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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FONTANA MUNICIPAL WATER UTILITY

Utility Address: 175 VALLEY VIEW DRIVE
P.O. BOX 200
FONTANA, WI 53125

When was utility organized? 1/1/1949

Report any change in name:

Effective Date:

Utility Web Site: www.villageoffontana.com

Utility employee in charge of correspondence concerning this report:

Name: KELLY HAYDEN

Title: VILLAGE ADMINISTRATOR

Office Address:

175 VALLEY VIEW DRIVE
P.O. BOX 200
FONTANA, WI 53125

Telephone: (262) 275 - 6139

Fax Number: (262) 275 - 8088

Email Address: kelly@villageoffontana.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: ARVID PETERSEN

Title: VILLAGE PRESIDENT

Office Address:

175 VALLEY VIEW DRIVE
P.O. BOX 200
FONTANA, WI 53125

Telephone: (262) 275 - 6136

Fax Number: (262) 275 - 8088 EXT

Email Address:

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

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

Name: 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: 3/8/2011

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2010

Names and titles of utility management including manager or superintendent:

Name: CRAIG WORKMAN, P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

300 WILD DUCK RD
P.O. BOX 200
FONTANA, WI 53125

Telephone: (262) 275 - 3481

Fax Number: (262) 275 - 5120

Email Address: workman@villageoffontana.com

Name of utility commission/committee: WATER & SEWER COMMITTEE

Names of members of utility commission/committee:

- MR BRUCE ADREANI
- MR MARK KENNEDY
- MR THOMAS MCGREEVY, CHAIRMAN
- MR KEN PARISER
- MR MARVIN SOLLARS
- MR ROBERT STEWART
- MR JAN WHITLER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,003,700	1,020,453	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	377,041	423,228	2
Depreciation Expense (403)	206,061	204,262	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	95,135	89,238	5
Total Operating Expenses	678,237	716,728	
Net Operating Income	325,463	303,725	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	325,463	303,725	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	7,500	5,600	11
Total Other Income	7,500	5,600	
Total Income	332,963	309,325	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(11,173)	(11,173)	12
Other Income Deductions (426)	19,894	14,911	13
Total Miscellaneous Income Deductions	8,721	3,738	
Income Before Interest Charges	324,242	305,587	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,346	1,971	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	97,803	101,968	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	100,149	103,939	
Net Income	224,093	201,648	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,325,576	2,123,928	20
Balance Transferred from Income (433)	224,093	201,648	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,549,669	2,325,576	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,003,700	0	1,003,700	1
Total (Acct. 400):	1,003,700	0	1,003,700	
Operation and Maintenance Expense (401-402):				
Derived	377,041	0	377,041	2
Total (Acct. 401-402):	377,041	0	377,041	
Depreciation Expense (403):				
Derived	206,061	0	206,061	3
Total (Acct. 403):	206,061	0	206,061	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	95,135	0	95,135	5
Total (Acct. 408):	95,135	0	95,135	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	325,463	0	325,463	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE	0	0	0	11
Total (Acct. 419):	0	0	0	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		7,500	7,500	12
NONE	0	0	0	13
Total (Acct. 421):	0	7,500	7,500	
TOTAL OTHER INCOME:	0	7,500	7,500	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(11,173)	0	(11,173)	14
NONE	0	0	0	15
Total (Acct. 425):	(11,173)	0	(11,173)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	19,894	19,894	16
NONE	0	0	0	17
Total (Acct. 426):	0	19,894	19,894	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(11,173)	19,894	8,721	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE	2,346		2,346	19
Total (Acct. 428):	2,346	0	2,346	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	97,803	0	97,803	21
Total (Acct. 430):	97,803	0	97,803	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0		0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	100,149	0	100,149	
NET INCOME:	236,487	(12,394)	224,093	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,437,631	887,945	2,325,576	24
Total (Acct. 216):	1,437,631	887,945	2,325,576	
Balance Transferred from Income (433):				
Derived	236,487	(12,394)	224,093	25
Total (Acct. 433):	236,487	(12,394)	224,093	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,674,118	875,551	2,549,669	

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
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
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
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,003,700	0	0	0	1,003,700	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to						
Wisconsin Remainder Assessment	1,003,700	0	0	0	1,003,700	

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	135,638	0	135,638	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	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	135,638	0	135,638	

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	2.6	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)	
UTILITY PLANT			
Utility Plant (101)	9,980,724	9,733,967	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,469,543	2,287,399	2
Net Utility Plant	7,511,181	7,446,568	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	568	568	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	568	568	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	568	568	
CURRENT AND ACCRUED ASSETS			
Cash (131)	(331,342)	(439,219)	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	128,339	134,205	15
Other Accounts Receivable (143)	82,514	59,840	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	22,070	47,429	18
Plant Materials and Operating Supplies (154)	52,054	62,564	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
Total Current and Accrued Assets	(46,365)	(135,181)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,276	9,524	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	19,276	9,524	
Total Assets and Other Debits	7,484,660	7,321,479	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,924,035	1,924,035	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	2,549,669	2,325,576	35
Total Proprietary Capital	4,473,704	4,249,611	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	2,712,621	2,795,598	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,712,621	2,795,598	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	16,532	44,366	40
Payables to Municipality (233)	67,155	3,456	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	42,488	40,056	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	5,586	6,848	46
Total Current and Accrued Liabilities	131,761	94,726	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	145,251	156,424	49
Total Deferred Credits	145,251	156,424	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	21,323	25,120	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	21,323	25,120	
Total Liabilities and Other Credits	7,484,660	7,321,479	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,733,967	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,829,276	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,151,448	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	9,980,724	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,115,246	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	354,297	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,469,543	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	7,511,181	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,952,996				1,952,996	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	206,061				206,061	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,354				10,354	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	216,415	0	0	0	216,415	16
Debits during year						17
Book cost of plant retired	54,165				54,165	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	54,165	0	0	0	54,165	25
Balance end of year (111.1)	2,115,246	0	0	0	2,115,246	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	334,403				334,403	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	19,894				19,894	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	19,894	0	0	0	19,894	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	354,297	0	0	0	354,297	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
LAND NOT IN USE	568	0	0	568	2
Total Nonutility Property (121)	568	0	0	568	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	568	0	0	568	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
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
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	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
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	52,054	62,564	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
Total Materials and Supplies	52,054	62,564	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 G.O. BONDS	481	428	1,886	1
1999 REFUNDED BONDS	1,194	428	0	2
2002 REFUNDED BONDS	145	428	0	3
2008 G.O. BONDS	527	428	5,292	4
2010 BONDS	0	428	2,844	5
2010 NOTES	0	428	9,254	6
Total			19,276	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,924,035	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>1,924,035</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)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
2010A GO PROMISSORY NOTES	03/23/2010	03/01/2017	2.78%	909,893	1
2009 STATE TRUST FUND LOAN	07/13/2009	03/15/2029	5.49%	335,922	2
2010B GO CORPORATE PURPOSE BONDS	11/30/2010	03/01/2029	4.21%	217,000	3
2008 GO BONDS	12/31/2008	12/31/2018	3.99%	432,888	4
1999 GO BONDS	10/08/1999	05/01/2018	2.63%	816,918	5
Total for Account 223				2,712,621	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	95,135	2
Charged electric department expense	0	3
Charged sewer department expense	1,575	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	96,710	
Taxes paid during year:		
County, state and local taxes	85,517	6
Social Security taxes	10,112	7
PSC Remainder Assessment	1,081	8
Other (explain):		
NONE	0	9
Total payments and other debits	96,710	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2010 GO REFUNDING PROMISSORY NOTES		12,787	(4,532)	17,319	2
2010 GO REFUNDING BONDS		1,474	0	1,474	3
2004 GO NOTES	3,764	2,102	5,866	0	4
1999 GO BOND	3,993	22,364	22,763	3,594	5
2005 STATE TRUST FUND LOAN	2,683	14,054	16,737	0	6
2007 GO BONDS	14,333	3,217	17,550	0	7
1999 GO BONDS	2,026	2,183	4,209	0	8
2002 REFUNDING	486	314	800	0	9
2008 GO BONDS	6,436	19,116	19,308	6,244	10
2009 GO BONDS	6,335	20,192	12,670	13,857	11
Subtotal	40,056	97,803	95,371	42,488	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	40,056	97,803	95,371	42,488	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	128,339	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	128,339	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS A/R DUE FROM SEWER UTILITY	59,840	14
JOINT METER COSTS DUE FROM SEWER UTILITY	22,674	15
Total (Acct. 143):	82,514	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON THE 2010 TAX ROLL	22,070	16
Total (Acct. 145):	22,070	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
BALANCE OF TAX EQUIVALENT DUE TO GENERAL FUND	10,517	23
UTILITY'S PORTION OF PAYROLL, BENEFITS, INSURANCE, PAID BY GENERAL FUND	56,638	24
Total (Acct. 233):	67,155	
Other Deferred Credits (253):		
Regulatory Liability	145,251	25
NONE		26
Total (Acct. 253):	145,251	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	8,707,647	0	0	0	8,707,647	1
Materials and Supplies	57,309	0	0	0	57,309	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	2,034,121	0	0	0	2,034,121	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	150,837	0	0	0	150,837	6
NONE	0	0	0	0	0	7
Average Net Rate Base	6,579,998	0	0	0	6,579,998	
Net Operating Income	325,463	0	0	0	325,463	8
Net Operating Income as a percent of						
Average Net Rate Base	4.95%	N/A	N/A	N/A	4.95%	

**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	156,424	0	0	0	156,424	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,173	0	0	0	11,173	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	145,251	0	0	0	145,251	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

The utility refunded several debt issues with new debt during the current year.

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	987,481	1,005,089	1
Total Sales of Water	987,481	1,005,089	
Other Operating Revenues			
Forfeited Discounts (470)	5,829	5,890	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	10,390	9,474	5
Total Other Operating Revenues	16,219	15,364	
Total Operating Revenues	1,003,700	1,020,453	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	22,854	27,402	6
Pumping Expenses (620-625)	51,991	54,720	7
Water Treatment Expenses (630-635)	34,786	37,769	8
Transmission and Distribution Expenses (640-655)	100,487	111,286	9
Customer Accounts Expenses (901-906)	19,994	23,135	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	146,929	168,916	12
Total Operation and Maintenance Expenses	377,041	423,228	
Other Operating Expenses			
Depreciation Expense (403)	206,061	204,262	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	95,135	89,238	15
Total Other Operating Expenses	301,196	293,500	
Total Operating Expenses	678,237	716,728	
NET OPERATING INCOME	325,463	303,725	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	3	44	186	1
Commercial (460.2)	1	232	1,049	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	4	276	1,235	
Metered Sales to General Customers (461)				
Residential (461.1)	2,068	67,359	489,023	5
Commercial (461.2)	86	29,820	150,730	6
Industrial (461.3)	0	0	0	7
Public Authority (461.4)	14	2,062	12,098	8
Total Metered Sales to General Customers (461)	2,168	99,241	651,851	
Private Fire Protection Service (462)	1		180	9
Public Fire Protection Service (463)	1		334,215	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	2,174	99,517	987,481	

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
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	334,215	3
NONE		4
Total Public Fire Protection Service (463)	334,215	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	5,829	6
Other (specify):		
Total Forfeited Discounts (470)	5,829	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECTION FEES, NSF FEES, AND SALES OF MISCELLANEOUS MATERIALS	602	9
Return on net investment in meters charged to sewer department	9,788	10
Other (specify):		
Total Other Water Revenues (474)	10,390	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	12,066	16,148	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	10,788	11,254	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	22,854	27,402	
PUMPING EXPENSES			
Operation Labor (620)	3,474	2,483	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	43,469	42,647	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	5,048	9,590	9
Total Pumping Expenses	51,991	54,720	
WATER TREATMENT EXPENSES			
Operation Labor (630)	17,806	16,773	10
Chemicals (631)	13,411	13,147	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	3,569	7,849	13
Total Water Treatment Expenses	34,786	37,769	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	38,419	39,991	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,145	3,959	16
Maintenance of Mains (651)	34,829	45,498	17
Maintenance of Services (652)	18,497	17,949	18
Maintenance of Meters (653)	957	1,553	19
Maintenance of Hydrants (654)	3,640	2,130	20
Maintenance of Other Plant (655)	0	206	21
Total Transmission and Distribution Expenses	100,487	111,286	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	861	1,946	22
Accounting and Collecting Labor (902)	16,787	17,581	23
Supplies and Expenses (903)	2,346	3,608	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0	0	26
Total Customer Accounts Expenses	19,994	23,135	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	45,032	45,620	28
Office Supplies and Expenses (921)	2,788	1,317	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	28,683	47,446	31
Property Insurance (924)	21,117	20,883	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	38,434	45,824	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	775	1,352	36
Transportation Expenses (933)	8,146	6,438	37
Maintenance of General Plant (935)	1,954	36	38
Total Administrative and General Expenses	146,929	168,916	
Total Operation and Maintenance Expenses	377,041	423,228	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Outside Services Employed (923) The utility paid for an engineering water system study and updated its GIS mapping system during the previous year.

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		85,517	79,312	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,575	1,450	2
Net property tax equivalent		83,942	77,862	
Social Security		10,112	10,420	3
PSC Remainder Assessment		1,081	956	4
Other (specify): NONE			0	5
Total tax expense		95,135	89,238	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.165468				3
County tax rate	mills		4.018291				4
Local tax rate	mills		2.280579				5
School tax rate	mills		5.559721				6
Voc. school tax rate	mills		1.356383				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		13.380442				10
Less: state credit	mills		1.012162				11
Net tax rate	mills		12.368280				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.280579				14
Combined School Tax Rate	mills		6.916104				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		9.196683				17
Total Tax Rate	mills		13.380442				18
Ratio of Local and School Tax to Total	dec.		0.687323				19
Total tax net of state credit	mills		12.368280				20
Net Local and School Tax Rate	mills		8.501001				21
Utility Plant, Jan. 1	\$	9,733,967	9,733,967				22
Materials & Supplies	\$	62,564	62,564				23
Subtotal	\$	9,796,531	9,796,531				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,796,531	9,796,531				26
Assessment Ratio	dec.		1.026854				27
Assessed Value	\$	10,059,607	10,059,607				28
Net Local & School Rate	mills		8.501001				29
Tax Equiv. Computed for Current Year	\$	85,517	85,517				30
Tax Equivalent per 1994 PSC Report	\$	44,166					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	85,517					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	66,195	0	0	0	66,195	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)	797,268	0	0	0	797,268	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	863,463	0	0	0	863,463	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	951,404	0	0	0	951,404	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	433,899	0	0	0	433,899	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	20,327	0	0	0	20,327	16
Total Pumping Plant	1,405,630	0	0	0	1,405,630	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	364,946	7,450	0	0	372,396	18
Sand or Other Media Filtration Equipment (332)	401,639	0	0	0	401,639	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	766,585	7,450	0	0	774,035	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	2,649	0	0	0	2,649	22
Structures and Improvements (341)	22,572	0	0	0	22,572	23
Distribution Reservoirs and Standpipes (342)	558,032	0	0	0	558,032	24
Transmission and Distribution Mains (343)	3,255,935	171,877	35,850	0	3,391,962	25
Services (345)	578,653	47,976	6,500	0	620,129	26
Meters (346)	360,765	31,482	7,015	0	385,232	27
Hydrants (348)	345,291	33,190	4,800	0	373,681	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	36,310	0	0	0	36,310	29
Total Transmission and Distribution Plant	5,160,207	284,525	54,165	0	5,390,567	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	31,833	0	0	0	31,833	31
Office Furniture and Equipment (391)	31,531	0	0	0	31,531	32
Computer Equipment (391.1)	17,147	2,411	0	0	19,558	33
Transportation Equipment (392)	181,700	3,036	0	0	184,736	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	2,331	0	0	0	2,331	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	2,236	0	0	0	2,236	39
SCADA Equipment (397.1)	40,189	0	0	0	40,189	40
Miscellaneous Equipment (398)	83,167	0	0	0	83,167	41
Total General Plant	390,134	5,447	0	0	395,581	
Total utility plant in service directly assignable	8,586,019	297,422	54,165	0	8,829,276	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	8,586,019	297,422	54,165	0	8,829,276	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
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
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
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
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
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
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
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)	894,829	0	0	0	894,829	25
Services (345)	160,608	3,500	0	0	164,108	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	92,511	0	0	0	92,511	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	1,147,948	3,500	0	0	1,151,448	
GENERAL PLANT						
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
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,147,948	3,500	0	0	1,151,448	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	1,147,948	3,500	0	0	1,151,448	

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	8,796	8,796	1
February	0	0	7,233	7,233	2
March	0	0	7,002	7,002	3
April	0	0	7,061	7,061	4
May	0	0	10,072	10,072	5
June	0	0	11,585	11,585	6
July	0	0	18,383	18,383	7
August	0	0	15,599	15,599	8
September	0	0	10,848	10,848	9
October	0	0	8,486	8,486	10
November	0	0	6,343	6,343	11
December	0	0	7,008	7,008	12
Total annual pumpage	0	0	118,416	118,416	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	118,416	2
Less: Gallons (000's) used in the treatment process:	2,000	3
Subtotal: Gallons (000's) entering distribution system:	116,416	4
Less: Gallons (000's) sold (Revenue Water):	99,517	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	16,899	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,000	8
Gallons (000's) used for fire protection:	2,000	9
Gallons (000's) used to prevent freezing of distribution system:	0	10
Gallons (000's) used for other system uses:	0	11
Subtotal Authorized System Uses:	4,000	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	4,000	14
Gallons (000's) lost due to service leaks or breaks:	1,000	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	500	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) unknown/not accounted for:	7,399	18
Subtotal Water Losses:	12,899	19
Percentage of water entering distribution system sold:	85%	20
Percentage of Real and Apparent Losses:	11%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	904	29
Date of maximum: 07/05/2010		30
Cause of maximum: Summer Demand		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	140	33
Date of minimum: 10/27/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	304,602	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	9	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,839	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
130 MAYFLOWER	#4	1,675	16	1,080,000	Yes	1
140 MAYFLOWER	#2	127	16	500,000	Yes	2
W5962 BRICK CHURCH ROAD	#1	137	12	576,000	Yes	3
W5992 BRICK CHURCH ROAD	#3	136	24	500,000	Yes	4

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	BRICKLEY BOOSTER	STEARNS BOOSTER	WELL #1	1
Location	BRICKLEY CT	STEARNS DR		2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	FAIRBANKS	LAYNE	5
Year Installed	1994	1991	2005	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	550	200	400	8
Pump Motor or Standby Engine Mfr	MARATHON ELEC	FAIRBANKS	TM TURBINE	9
Year Installed	1994	1991	2005	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	7	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2	WELL #3	WELL #4	15
Location	2	3	MAYFLOWER	16
Purpose	P	S	P	17
Destination	R T	D	R T	18
Pump Manufacturer	LAYNE NW	BYRON JACKSON	LAYNE	19
Year Installed	2003	2005	1999	20
Type	VERTICAL TURBINE	OTHER	SUBMERSIBLE	21
Actual Capacity (gpm)	448	1	750	22
Pump Motor or Standby Engine Mfr	LAYNE NW	WAUKESHA GAS	BYRON JACKSON	23
Year Installed	2003	2005	1999	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	50	100	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	WELL #4 BOOSTER #1	WELL #4 BOOSTER #2		1
Location	MAYFLOWER	MAYFLOWER		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	CRANE DEMING	CRANE DEMING		5
Year Installed	1999	1999		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	500	1,000		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC		9
Year Installed	1999	1999		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	60		12
Footnotes				13
				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				24
Type				25
Horsepower				26
Footnotes				27
				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	BROOKWOOD TOWER	DUCK POND STAND PIPE	WELL #4 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	R	3
Year constructed	1967	1988	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	110	110	20	6
Total capacity in gallons (actual)	200,000	960,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	510.0000	450.0000	510.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	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	4.000	12,849	33	1,982	0	10,900	1	
M	D	6.000	52,620	53	0	0	52,673	2	
P	D	6.000	2,248	1,896	0	0	4,144	3	
M	D	8.000	18,980	0	0	0	18,980	4	
P	D	8.000	26,537	0	0	0	26,537	5	
M	D	10.000	14,194	0	0	0	14,194	6	
M	S	10.000	1,500	0	0	0	1,500	7	
M	T	12.000	1,203	0	0	0	1,203	8	
P	D	12.000	13,439	0	0	0	13,439	9	
P	D	14.000	1,089	0	0	0	1,089	10	
M	D	24.000	47	0	0	0	47	11	
Total Within Municipality			144,706	1,982	1,982	0	144,706		
Total Utility			144,706	1,982	1,982	0	144,706		

WATER MAINS

Water Mains (Page W-21)

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

Water mains were financed through proceeds from borrowing.

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	1,171	0	25	0	1,146	36	1
M	1.000	325	30	0	0	355	0	2
M	1.250	2	0	0	0	2	0	3
M	1.500	32	0	0	0	32	0	4
M	2.000	9	0	0	0	9	0	5
M	4.000	6	0	0	0	6	0	6
M	8.000	1	0	0	0	1	0	7
Total Utility		1,546	30	25	0	1,551	36	

WATER SERVICES

Water Services (Page W-22)

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

Water services were financed by contributions from customers and or through proceeds from borrowing.

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	1,817	113	110	(73)	1747	10	1
0.750	326	18	14	(4)	326	2	2
1.000	63	3	1	0	65	0	3
1.500	31	1	1	(2)	29	0	4
2.000	17	0	0	0	17	0	5
3.000	4	0	0	0	4	4	6
4.000	0	0	0	0	0	0	7
6.000	4	0	0	0	4	4	8
Total:	2,262	135	126	(79)	2192	20	

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	1,677	39	0	5	0	26	1747	1
0.750	313	1	0	0	0	12	326	2
1.000	51	9	0	3	0	2	65	3
1.500	6	20	0	2	0	1	29	4
2.000	4	9	0	3	0	1	17	5
3.000	0	3	0	0	0	1	4	6
4.000	0	0	0	0	0	0	0	7
6.000	0	0	0	4	0	0	4	8
Total:	2,051	81	0	17	0	43	2192	

METERS

Meters (Page W-23)

Explain all reported adjustments.

Meters installed were not purchased but taken from inventory.

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

There are condominium complexes with 2 inch meters.

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

Yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	336	7	7	0	336	2
Total Fire Hydrants	336	7	7	0	336	
Flushing Hydrants						
	1	0	0	0	1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	125
Number of distribution system valves end of year:	520
Number of distribution valves operated during year:	130

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	BRICK CHURCH RD	Turbine	9/23/2010	1
Station Meter	6	BRICK CHURCH RD	Turbine	9/23/2010	2
Station Meter	6	MAYFLOWER DRIVE	Turbine	9/23/2010	3
Station Meter	8	MAYFLOWER DRIVE	Magnetic	9/23/2010	4

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)
Walworth County	
Villages	
FONTANA	2,249
Total Villages:	2,249
Total Walworth County:	2,249
Total Company:	2,249

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Outside Services Employed (923) The utility paid for an engineering water system study and updated its GIS mapping system during the previous year.

Water Mains (Page W-21)

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

Water mains were financed through proceeds from borrowing.

Water Services (Page W-22)

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

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Meters (Page W-23)

Explain all reported adjustments.

Meters installed were not purchased but taken from inventory.

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

There are condominium complexes with 2 inch meters.

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

Yes
