



3013 (01-03-11)

ANNUAL REPORT

OF

Name: GERMANTOWN WATER UTILITY

Principal Office: N112 W17001 MEQUON ROAD
P.O. BOX 337
GERMANTOWN, WI 53022

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Germantown Village Board
Germantown Water Utility
Germantown, Wisconsin

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

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

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

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

Madison, Wisconsin
March 22, 2011

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GERMANTOWN WATER UTILITY

Utility Address: N112 W17001 MEQUON ROAD
P.O. BOX 337
GERMANTOWN, WI 53022

When was utility organized? 12/31/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KIM RATH

Title: FINANCE DIRECTOR

Office Address:

N 112 W17001 MEQUON AVE
P.O. BOX 337
GERMANTOWN, WI 53022

Telephone: (262) 250 - 4705

Fax Number: (262) 253 - 8255

Email Address: krath@village.germantown.wi.us

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

Name: AMANDA BLOMBERG

Title: MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: AMANDA.BLOMBERG@BAKERTILLY.COM

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

Name: DEAN WOLTER

Title: VILLAGE PRESIDENT

Office Address:

N112 W17001 MEQUON ROAD
P.O. BOX 337
GERMANTOWN, WI 53022

Telephone: (262) 250 - 4785

Fax Number: (262) 253 - 8255

Email Address: DWOLTER@VILLAGE.GERMANTOWN.WI.US

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: VICKI HELLENBRAND

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: VICKI.HELLENBRAND@BAKERTILLY.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: DAN LUDWIG

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

N 112 W17001 MEQUON ROAD
P.O. BOX 337
GERMANTOWN, WI 53022

Telephone: (262) 250 - 4725

Fax Number: (262) 253 - 8255

Email Address: DLUDWIG@VILLAGE.GERMANTOWN.WI.US

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR DAVID BAUM, TRUSTEE
- MR MELVIN K EWERT, TRUSTEE
- MR JEFFREY HUGHES, TRUSTEE
- MS TERRI KAMINSKI, TRUSTEE
- MR AL VANDERHEIDEN, TRUSTEE
- MR JEFF WERDERMAN, TRUSTEE
- MR DANIEL WING, TRUSTEE
- MR DEAN WOLTER, PRESIDENT
- MR ART ZABEL, TRUSTEE

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)	2,011,303	2,050,275	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,058,103	1,044,874	2
Depreciation Expense (403)	372,975	298,114	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	556,150	507,535	5
Total Operating Expenses	1,987,228	1,850,523	
Net Operating Income	24,075	199,752	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	24,075	199,752	
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)	25,526	21,156	10
Miscellaneous Nonoperating Income (421)	275,078	921,102	11
Total Other Income	300,604	942,258	
Total Income	324,679	1,142,010	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(91,278)	(91,278)	12
Other Income Deductions (426)	296,017	212,087	13
Total Miscellaneous Income Deductions	204,739	120,809	
Income Before Interest Charges	119,940	1,021,201	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,104	42,046	14
Amortization of Debt Discount and Expense (428)	2,685	2,786	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
Total Interest Charges	54,789	44,832	
Net Income	65,151	976,369	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	22,862,760	21,886,391	20
Balance Transferred from Income (433)	65,151	976,369	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)	22,927,911	22,862,760	

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	2,011,303	0	2,011,303	1
Total (Acct. 400):	2,011,303	0	2,011,303	
Operation and Maintenance Expense (401-402):				
Derived	1,058,103	0	1,058,103	2
Total (Acct. 401-402):	1,058,103	0	1,058,103	
Depreciation Expense (403):				
Derived	372,975	0	372,975	3
Total (Acct. 403):	372,975	0	372,975	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	556,150	0	556,150	5
Total (Acct. 408):	556,150	0	556,150	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	24,075	0	24,075	
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	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	20,484		20,484	11
INTEREST ON SPECIAL ASSESSMENTS	5,042	0	5,042	12
Total (Acct. 419):	25,526	0	25,526	
Miscellaneous Nonoperating Income (421):				
NONE			0	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		275,078	275,078	14
Total (Acct. 421):	0	275,078	275,078	
TOTAL OTHER INCOME:	25,526	275,078	300,604	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(91,278)	0	(91,278)	15
NONE			0	16
Total (Acct. 425):	(91,278)	0	(91,278)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	296,017	296,017	17
NONE			0	18
Total (Acct. 426):	0	296,017	296,017	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(91,278)	296,017	204,739	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	52,104	0	52,104	19
Total (Acct. 427):	52,104	0	52,104	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COSTS	2,685		2,685	20
Total (Acct. 428):	2,685	0	2,685	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	54,789	0	54,789	
NET INCOME:	86,090	(20,939)	65,151	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,093,969	16,768,791	22,862,760	25
Total (Acct. 216):	6,093,969	16,768,791	22,862,760	

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				
Balance Transferred from Income (433):				
Derived	86,090	(20,939)	65,151	26
Total (Acct. 433):	86,090	(20,939)	65,151	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,180,059	16,747,852	22,927,911	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	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	2,011,303	0	0	0	2,011,303	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	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	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,011,303	0	0	0	2,011,303	

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	391,511	0	391,511	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	391,511	0	391,511	

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	8.2	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	35,290,051	34,183,761	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,227,111	6,609,281	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	28,062,940	27,574,480	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	127,040	148,457	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	30,121	25,062	10
Other Special Funds (128)	353,645	484,425	11
Total Other Property and Investments	510,806	657,944	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,626,070	1,560,178	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	624,587	730,612	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	68,627	70,484	20
Plant Materials and Operating Supplies (154)	0	0	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	1,308	25
Interest and Dividends Receivable (171)	10,201	10,438	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	2,329,485	2,373,020	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,728	24,413	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	21,728	24,413	
Total Assets and Other Debits	30,924,959	30,629,857	

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)	4,412,414	4,412,414	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	22,927,911	22,862,760	37
Total Proprietary Capital	27,340,325	27,275,174	
LONG-TERM DEBT			
Bonds (221)	1,666,067	1,048,574	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	1,666,067	1,048,574	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	83,792	480,113	42
Payables to Municipality (233)	42,097	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	533,647	484,435	45
Interest Accrued (237)	5,995	3,548	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	16,528	15,139	48
Total Current and Accrued Liabilities	682,059	983,235	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,236,508	1,322,874	51
Total Deferred Credits	1,236,508	1,322,874	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	30,924,959	30,629,857	

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	34,183,761	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)	16,096,100	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	19,193,951	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	35,290,051	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)	3,747,849	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,479,262	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	7,227,111	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	28,062,940	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)	3,425,636				3,425,636	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	372,975				372,975	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	33,217				33,217	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	406,192	0	0	0	406,192	16
Debits during year						17
Book cost of plant retired	83,979				83,979	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	83,979	0	0	0	83,979	25
Balance end of year (111.1)	3,747,849	0	0	0	3,747,849	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)	3,183,645				3,183,645	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	296,017				296,017	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	296,017	0	0	0	296,017	16
Debits during year						17
Book cost of plant retired	400				400	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	400	0	0	0	400	25
Balance end of year (111.2)	3,479,262	0	0	0	3,479,262	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	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)		0	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	0	0	

**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)				
2005 REVENUE BONDS	2,685	428	21,728	1
Total			21,728	
Unamortized premium on debt (251)				
NONE				2
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	4,412,414	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>4,412,414</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)	
2005 REVENUE BONDS	06/15/2005	12/01/2025	3.84%	955,000	1
2009 REVENUE BONDS	11/12/2009	05/01/2029	2.63%	711,067	2
Total Bonds (Account 221):				<u>1,666,067</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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	484,435	1
Accruals:		
Charged water department expense	556,150	2
Charged electric department expense		3
Charged sewer department expense	9,317	4
Other (explain):		
NONE		5
Total Accruals and other credits	565,467	
Taxes paid during year:		
County, state and local taxes	484,435	6
Social Security taxes	29,703	7
PSC Remainder Assessment	2,117	8
Other (explain):		
NONE		9
Total payments and other debits	516,255	
Balance end of year	533,647	

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)					
2005 REVENUE BONDS	3,372	40,341	40,468	3,245	1
2009 REVENUE BONDS	176	11,763	9,189	2,750	2
Subtotal	3,548	52,104	49,657	5,995	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	3,548	52,104	49,657	5,995	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	127,040	2
Total (Acct. 124):	127,040	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	30,121	4
Total (Acct. 126):	30,121	
Other Special Funds (128):		
IMPACT FEE ACCOUNT	241,144	5
RESERVE ACCOUNT	90,000	6
REDEMPTION ACCOUNT	22,501	7
Total (Acct. 128):	353,645	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	624,587	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	624,587	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
NONE		16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER FOR JOINT METERING	68,627	17
Total (Acct. 145):	68,627	

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		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	42,097	24
Total (Acct. 233):	42,097	
Other Deferred Credits (253):		
Regulatory Liability	1,186,620	25
ACCRUED COMPENSATED ABSENCES	49,888	26
Total (Acct. 253):	1,236,508	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done - see account title.

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)	14,817,301	0	0	0	14,817,301	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,586,742	0	0	0	3,586,742	4
Customer Advances for Construction					0	5
Regulatory Liability	1,232,259	0	0	0	1,232,259	6
NONE					0	7
Average Net Rate Base	9,998,300	0	0	0	9,998,300	
Net Operating Income	24,075	0	0	0	24,075	8
Net Operating Income as a percent of						
Average Net Rate Base	0.24%	N/A	N/A	N/A	0.24%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,277,898	0	0	0	1,277,898	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	91,278	0	0	0	91,278	3
Other (specify):						
NONE					0	4
Balance End of Year	1,186,620	0	0	0	1,186,620	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

A rate increase was approved by the PSC and became effective September 15, 2010.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,953,373	1,975,541	1
Total Sales of Water	1,953,373	1,975,541	
Other Operating Revenues			
Forfeited Discounts (470)	16,059	15,302	2
Rents from Water Property (472)	38,547	40,586	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,324	18,846	5
Total Other Operating Revenues	57,930	74,734	
Total Operating Revenues	2,011,303	2,050,275	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	87,293	82,951	6
Pumping Expenses (620-633)	257,962	233,528	7
Water Treatment Expenses (640-652)	80,747	77,819	8
Transmission and Distribution Expenses (660-678)	171,152	166,736	9
Customer Accounts Expenses (901-906)	30,062	28,378	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	430,887	455,462	12
Total Operation and Maintenance Expenses	1,058,103	1,044,874	
Other Operating Expenses			
Depreciation Expense (403)	372,975	298,114	13
Amortization Expense (404-407)		0	14
Taxes (408)	556,150	507,535	15
Total Other Operating Expenses	929,125	805,649	
Total Operating Expenses	1,987,228	1,850,523	
NET OPERATING INCOME	24,075	199,752	

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)				1
Commercial (460.2)	4	591	1,256	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	4	591	1,256	
Metered Sales to General Customers (461)				
Residential (461.1)	4,663	281,134	828,224	5
Commercial (461.2)	802	170,811	378,689	6
Industrial (461.3)	21	43,368	79,164	7
Public Authority (461.4)	24	9,928	21,350	8
Total Metered Sales to General Customers (461)	5,510	505,241	1,307,427	
Private Fire Protection Service (462)	235		138,111	9
Public Fire Protection Service (463)	1		506,579	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	5,750	505,832	1,953,373	

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)	506,579	3
NONE		4
Total Public Fire Protection Service (463)	506,579	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	16,059	6
Other (specify):		
Total Forfeited Discounts (470)	16,059	
Rents from Water Property (472):		
CELL PHONE TOWER LEASES	38,547	7
Total Rents from Water Property (472)	38,547	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
BULK METER BILLING	515	10
Return on net investment in meters charged to sewer department	2,809	11
Other (specify):		
Total Other Water Revenues (474)	3,324	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	46,825	45,679	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	11,510	11,188	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	19,020	19,338	6
Maintenance of Structures and Improvements (611)	5,420	3,178	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)	4,518	3,568	12
Total Source of Supply Expenses	87,293	82,951	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	1,530	1,381	13
Fuel for Power Production (621)	1,769	1,489	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	177,562	140,470	16
Pumping Labor and Expenses (624)	56,289	51,638	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	5,605	4,759	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	554	0	21
Maintenance of Structures and Improvements (631)	3,150	28,255	22
Maintenance of Power Production Equipment (632)	8,704	4,521	23
Maintenance of Pumping Equipment (633)	2,799	1,015	24
Total Pumping Expenses	257,962	233,528	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	4,240	1,161	25
Chemicals (641)	50,387	50,697	26
Operation Labor and Expenses (642)	5,645	2,762	27
Miscellaneous Expenses (643)	353	654	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	8,853	7,591	31
Maintenance of Water Treatment Equipment (652)	11,269	14,954	32
Total Water Treatment Expenses	80,747	77,819	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	4,071	4,522	33
Storage Facilities Expenses (661)	3,605	8,599	34
Transmission and Distribution Lines Expenses (662)	7,504	9,333	35
Meter Expenses (663)	9,557	7,250	36
Customer Installations Expenses (664)	26,683	21,008	37
Miscellaneous Expenses (665)	18,714	1,650	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	4,760	670	42
Maintenance of Transmission and Distribution Mains (673)	37,568	52,979	43
Maintenance of Services (675)	14,932	9,833	44
Maintenance of Meters (676)	14,935	6,650	45
Maintenance of Hydrants (677)	18,076	29,686	46
Maintenance of Miscellaneous Plant (678)	10,747	14,556	47
Total Transmission and Distribution Expenses	171,152	166,736	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	2,792	2,629	49
Customer Records and Collection Expenses (903)	26,883	25,412	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	387	337	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	30,062	28,378	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	185,640	191,154	55
Office Supplies and Expenses (921)	6,363	7,030	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	28,454	33,865	58
Property Insurance (924)	26,447	30,891	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	165,171	171,960	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	5,223	7,314	64
Rents (931)		0	65
Maintenance of General Plant (932)	13,589	13,248	66
Total Administrative and General Expenses	430,887	455,462	
Total Operation and Maintenance Expenses	1,058,103	1,044,874	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

- 677 - More hydrant maintenance work done in 2009.
 - 665 - Increase in work done on Garage #2, such as repairing the garage doors and installation.
Other increase due to Well #11 now being online.
 - 623 - Well #11 was completed and put online in 2010. Increased power needed for pumping.
 - 631 - There were major repairs to Well #4 in 2009 that were not needed in 2010.
 - 673 - There were less water main breaks in 2010.
-

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		533,647	484,435	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,317	8,739	2
Net property tax equivalent		524,330	475,696	
Social Security		29,703	30,171	3
PSC Remainder Assessment		2,117	1,668	4
Other (specify):				
NONE			0	5
Total tax expense		556,150	507,535	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.166959				3
County tax rate	mills		2.811496				4
Local tax rate	mills		4.612868				5
School tax rate	mills		10.116301				6
Voc. school tax rate	mills		1.887879				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.595503				10
Less: state credit	mills		1.484200				11
Net tax rate	mills		18.111303				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.612868				14
Combined School Tax Rate	mills		12.004180				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.617048				17
Total Tax Rate	mills		19.595503				18
Ratio of Local and School Tax to Total	dec.		0.848003				19
Total tax net of state credit	mills		18.111303				20
Net Local and School Tax Rate	mills		15.358442				21
Utility Plant, Jan. 1	\$	34,183,761	34,183,761				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	34,183,761	34,183,761				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	34,183,761	34,183,761				26
Assessment Ratio	dec.		1.016453				27
Assessed Value	\$	34,746,186	34,746,186				28
Net Local & School Rate	mills		15.358442				29
Tax Equiv. Computed for Current Year	\$	533,647	533,647				30
Tax Equivalent per 1994 PSC Report	\$	352,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	533,647					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	190,166	28,808			218,974	4
Structures and Improvements (311)	13,591				13,591	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	470,383	522,357			992,740	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	674,140	551,165	0	0	1,225,305	
PUMPING PLANT						
Land and Land Rights (320)	1,000				1,000	11
Structures and Improvements (321)	612,397				612,397	12
Other Power Production Equipment (323)	46,600	78,139			124,739	13
Electric Pumping Equipment (325)	478,855	102,985			581,840	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	12,431				12,431	16
Total Pumping Plant	1,151,283	181,124	0	0	1,332,407	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	570,256	1,031,754			1,602,010	18
Sand or Other Media Filtration Equipment (332)	588,340	551,591		(551,591)	588,340	* 19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0			551,591	551,591	* 21
Total Water Treatment Plant	1,158,596	1,583,345	0	0	2,741,941	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	3,535				3,535	22
Structures and Improvements (341)	1,442				1,442	23
Distribution Reservoirs and Standpipes (342)	2,318,714				2,318,714	24
Transmission and Distribution Mains (343)	4,978,930	236,685	77,220		5,138,395	25
Services (345)	755,390	32,279	1,000		786,669	26
Meters (346)	1,193,703	33,382	5,009		1,222,076	27
Hydrants (348)	511,130	11,400	750		521,780	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	55,389				55,389	29
Total Transmission and Distribution Plant	9,818,233	313,746	83,979	0	10,048,000	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	31,929				31,929	31
Office Furniture and Equipment (391)	17,092				17,092	32
Computer Equipment (391.1)	142,386				142,386	33
Transportation Equipment (392)	184,517				184,517	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	3,926				3,926	36
Laboratory Equipment (395)	13,776				13,776	37
Power Operated Equipment (396)	95,945				95,945	38
Communication Equipment (397)	14,011				14,011	39
SCADA Equipment (397.1)	145,007				145,007	40
Miscellaneous Equipment (398)	87,662	12,196			99,858	41
Total General Plant	736,251	12,196	0	0	748,447	
Total utility plant in service directly assignable	13,538,503	2,641,576	83,979	0	16,096,100	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	13,538,503	2,641,576	83,979	0	16,096,100	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

- 325 - Well Pump, pressure gauges & meters were put into service for Well #11 in 2010.
- 331 - Well #11 building put into service in 2010.
- 332 - Well #11 treatment equipment put into service in 2010.
- 314 - Well #11 put into service in 2010.

If Adjustments for any account are nonzero, please explain.

- 332 and 334: Certain equipment had been misclassified in prior years.
-

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	385,000				385,000	24
Transmission and Distribution Mains (343)	15,335,596	14,300	0		15,349,896	25
Services (345)	1,892,827	11,200	400		1,903,627	26
Meters (346)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	1,553,428	2,000			1,555,428	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	19,166,851	27,500	400	0	19,193,951	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	19,166,851	27,500	400	0	19,193,951	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	19,166,851	27,500	400	0	19,193,951	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	3,876	3.20%	435	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	213,111	2.90%	21,215	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	216,987		21,650	
PUMPING PLANT				
Structures and Improvements (321)	159,730	3.20%	19,597	7
Other Power Production Equipment (323)	7,175	4.40%	3,769	8
Electric Pumping Equipment (325)	251,313	4.40%	23,335	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	12,431	4.40%		11
Total Pumping Plant	430,649		46,701	
WATER TREATMENT PLANT				
Structures and Improvements (331)	61,810	3.20%	34,756	12
Sand or Other Media Filtration Equipment (332)	117,486	6.00%	51,848	* 13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	6.00%		* 15
Total Water Treatment Plant	179,296		86,604	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	646	3.20%	46	16
Distribution Reservoirs and Standpipes (342)	524,966	1.90%	44,056	17
Transmission and Distribution Mains (343)	496,356	1.30%	65,763	18
Services (345)	175,945	2.90%	22,360	19
Meters (346)	704,314	5.50%	66,434	20
Hydrants (348)	152,765	2.20%	11,362	21
Other Transmission and Distribution Plant (349)	45,637	5.00%	2,769	22
Total Transmission and Distribution Plant	2,100,629		212,790	
GENERAL PLANT				
Structures and Improvements (390)	15,956	2.90%	930	23
Office Furniture and Equipment (391)	12,853	5.80%	991	24
Computer Equipment (391.1)	134,797	26.70%	7,589	25
Transportation Equipment (392)	184,517	13.30%	0	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	3,863	5.80%	63	28
Laboratory Equipment (395)	3,058	5.80%	799	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					4,311	1
312					0	2
313					0	3
314					234,326	4
316					0	5
317					0	6
	0	0	0	0	238,637	
321					179,327	7
323					10,944	8
325					274,648	9
326					0	10
328					12,431	11
	0	0	0	0	477,350	
331					96,566	12
332				(169,334)	0 *	13
333					0	14
334				169,334	169,334 *	15
	0	0	0	0	265,900	
341					692	16
342				0	569,022	17
343	77,220			0	484,899	18
345	1,000			0	197,305	19
346	5,009				765,739	20
348	750			0	163,377	21
349					48,406	22
	83,979	0	0	0	2,229,440	
390					16,886	23
391					13,844	24
391.1					142,386	25
392					184,517	26
393					0	27
394					3,926	28
395					3,857	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	41,644	7.50%	7,196	30
Communication Equipment (397)	11,449	15.00%	2,102	31
SCADA Equipment (397.1)	65,074	9.20%	13,341	32
Miscellaneous Equipment (398)	24,864	5.80%	5,438	33
Total General Plant	498,075		38,449	
Total accum. prov. directly assignable	3,425,636		406,194	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 3,425,636		 406,194	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					48,840	30
397					13,551	31
397.1					78,415	32
398					30,302	33
	0	0	0	0	536,524	
	83,979	0	0	0	3,747,851	
						0
	83,979	0	0	0	3,747,851	34

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

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

If Adjustments for any account are nonzero, please explain.

332 and 334: Certain equipment had been misclassified in prior years.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	85,616	1.90%	7,315	17
Transmission and Distribution Mains (343)	2,288,887	1.30%	199,456	18
Services (345)	498,304	2.90%	55,049	19
Meters (346)	0	0.00%		20
Hydrants (348)	310,838	2.20%	34,197	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	3,183,645		296,017	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					92,931	17
343	0				2,488,343	18
345	400				552,953	19
346					0	20
348					345,035	21
349					0	22
	400	0	0	0	3,479,262	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	3,183,645		296,017	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	3,183,645		296,017	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	400	0	0	0	3,479,262	
					0	34
	400	0	0	0	3,479,262	

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			56,327	56,327	1
February			52,154	52,154	2
March			58,254	58,254	3
April			59,564	59,564	4
May			71,267	71,267	5
June			77,662	77,662	6
July			75,162	75,162	7
August			94,389	94,389	8
September			87,889	87,889	9
October			62,989	62,989	10
November			53,759	53,759	11
December			55,088	55,088	12
Total annual pumpage	0	0	804,504	804,504	

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):	804,504	2
Less: Gallons (000's) used in the treatment process:	4,688	3
Subtotal: Gallons (000's) entering distribution system:	799,816	4
Less: Gallons (000's) sold (Revenue Water):	505,832	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	293,984	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,529	8
Gallons (000's) used for fire protection:	1,800	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	88,498	11
Subtotal Authorized System Uses:	92,827	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	24,504	14
Gallons (000's) lost due to service leaks or breaks:	34,660	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	141,993	18
Subtotal Water Losses:	201,157	19
Percentage of water entering distribution system sold:	63%	20
Percentage of Real and Apparent Losses:	25%	21
If water losses exceed 15%, indicate causes:		22
WATERMAIN LEAKS & BREAKS, LATERAL LEAKS & BREAKS, UNDETECTED LEAKS		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
THE VILLAGE WILL CONTINUE TO CONDUCT LEAK SURVEYS AND INVESTIGATIONS. SUBSEQUENT REPAIRS WILL BE MADE AS NECESSARY.		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.)	4,000	29
Date of maximum: 08/27/2010		30
Cause of maximum: HIGH DEMAND		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,292	33
Date of minimum: 12/03/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,643,175	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	3	40
Number of service breaks repaired this year:	6	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?		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)	
WELL	2	342	15	745,000	Yes	1
WELL	3	1,286	14	963,000	Yes	2
WELL	4	1,271	10	520,000	Yes	3
WELL	5	405	12	596,000	Yes	4
WELL	7	400	16	584,000	Yes	5
WELL	11	1,500	15	1,008,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#11	#2	#3	1
Location	WELL #11	WELL #2	WELL #3	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS PUMPS	5
Year Installed	2010	2006	2006	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,080	500	800	8
Pump Motor or Standby Engine Mfr	EMERSON	USEM	G.E.	10
Year Installed	2010	2006	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	50	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#7	15
Location	WELL #4	WELL #5	WELL #7	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	GOULDS	GOULDS	LAYNE	19
Year Installed	2004	2006	1995	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	420	825	1,200	22
Pump Motor or Standby Engine Mfr	G.E.	RUSI	US MOTOR	24
Year Installed	2004	2007	1995	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	150	75	100	27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4
Year constructed	1991	1990	2003	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	135	135	190	9 10
Total capacity in gallons (actual)	500,000	500,000	1,000,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	Y	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	0				0	1
M	D	6.000	13,659		878		12,781	2
P	D	6.000	32,866	53			32,919	3
M	D	8.000	1,348				1,348	4
P	D	8.000	195,725	594			196,319	5
P	D	10.000	1,985				1,985	6
A	D	12.000	2,618				2,618	7
M	D	12.000	8,769				8,769	8
P	D	12.000	146,141	792			146,933	9
M	D	16.000	44,695		1,985		42,710	10
P	D	16.000	19,719	520			20,239	11
M	D	18.000	44				44	12
Total Within Municipality			467,569	1,959	2,863	0	466,665	
Total Utility			467,569	1,959	2,863	0	466,665	

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.

Part of the mains were financed by the utility and other by developers. No mains were assessed against property owners.

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	202				202		1
M	1.000	2,903				2,903		2
P	1.250	306				306		3
M	1.250	81		1		80		4
P	1.500	234				234		5
M	1.500	160		6		154		6
P	2.000	47	7			54		7
M	2.000	418				418		8
P	4.000	10				10		9
M	4.000	5				5		10
M	6.000	6				6		11
P	6.000	109	3			112		12
P	8.000	8				8		13
M	8.000	8				8		14
P	10.000	2				2		15
P	12.000	1				1		16
Total Utility		4,500	10	7	0	4,503	0	

WATER SERVICES

Water Services (Page W-22)

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

3 services were financed by developers and 7 services added were financed by the utility.

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

There were no utility-owned services not in use at year end.

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	5,082	90		2	5174	607	1
1.000	185			1	186	45	2
1.250	0				0	0	3
1.500	158			2	160	53	4
2.000	40	10	2		48	28	5
3.000	23				23	1	6
4.000	3	1	1		3	0	7
6.000	5				5	5	8
8.000	4				4	3	9
Total:	5,500	101	3	5	5603	742	

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	4,733	244	4	6	6	181	5174	1
1.000	2	130	4	12	2	36	186	2
1.250	0	0	0	0	0	0	0	3
1.500	0	120	7	7	0	26	160	4
2.000	0	28	4	2	0	14	48	5
3.000	0	10	3	2	6	2	23	6
4.000	0	1	2	0	0	0	3	7
6.000	0	2	0	1	2	0	5	8
8.000	0	0	0	0	4	0	4	9
Total:	4,735	535	24	30	20	259	5603	

METERS

Meters (Page W-23)

Explain all reported adjustments.

There were meters that the utility did not have any longer on their records and were therefore deleted in prior years. When an inventory count was actually taken of meters, these meters were found to still be existing meters. An adjustment was made to put the meters into the utility's records so that they matched the existing 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	1
Within Municipality	1,130	4	1		1,133	2
Total Fire Hydrants	1,130	4	1	0	1,133	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,133
Number of distribution system valves end of year:	1,519
Number of distribution valves operated during year:	225

LIST OF ALL STATION AND WHOLESALE METERS

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

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

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Washington County	
Villages	
GERMANTOWN	5,749
Total Villages:	5,749
Total Washington County:	5,749
Total Company:	5,749