



3013 (01-03-11)

ANNUAL REPORT

OF

Name: LAKE GENEVA MUNICIPAL WATER UTILITY

Principal Office: 361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	F-99
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Mains	W-21
Water Services	W-22
Meter Questions	W-23
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Customers Served	W-27
Water Operating Section Footnotes	W-99

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKE GENEVA MUNICIPAL WATER UTILITY

Utility Address: 361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site: lgwater@genevaonline.com

Utility employee in charge of correspondence concerning this report:

Name: MR DANIEL WINKLER

Title: DIRECTOR OF UTILITIES

Office Address:

361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2311

Fax Number: (262) 248 - 0589

Email Address: lgwater@genevaonline.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: MR. BIRDELL BRELLENTHIN

Title: PRESIDENT

Office Address:

361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

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: 3/11/2011

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

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL WINKLER

Title: DIRECTOR OF UTILITIES

Office Address:

361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2311

Fax Number: (262) 248 - 0589

Email Address: lgwater@genevaonline.com

Name of utility commission/committee: LAKE GENEVA UTILITY COMMISSION

Names of members of utility commission/committee:

MR BIRDELL BRELLENTHIN, PRESIDENT

MR JAMES CONNORS, MAYOR

MR LARRY MAGEE, SECRETARY

MR FRANK MARSALA, ALDERMAN

MR TONY SAIA, CITIZEN MEMBER

MR SHELDON SHEPSTONE, CITIZEN MEMBER

MR DON TOLAR, ALDERMAN

MR DANIEL WINKLER, DIRECTOR OF UTILITIES

Is sewer service rendered by the utility? YES

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:

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)	1,373,893	1,332,691	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	813,980	765,698	2
Depreciation Expense (403)	304,817	293,712	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	287,028	254,941	5
Total Operating Expenses	1,405,825	1,314,351	
Net Operating Income	(31,932)	18,340	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(31,932)	18,340	
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)	16,326	23,386	10
Miscellaneous Nonoperating Income (421)	153,095	55,410	11
Total Other Income	169,421	78,796	
Total Income	137,489	97,136	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,883)	(24,883)	12
Other Income Deductions (426)	89,870	89,293	13
Total Miscellaneous Income Deductions	64,987	64,410	
Income Before Interest Charges	72,502	32,726	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	146	14
Amortization of Debt Discount and Expense (428)	0	0	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	0	146	
Net Income	72,502	32,580	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,246,385	11,213,805	20
Balance Transferred from Income (433)	72,502	32,580	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	18,341	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)	11,300,546	11,246,385	

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	1,373,893	0	1,373,893	1
Total (Acct. 400):	1,373,893	0	1,373,893	
Operation and Maintenance Expense (401-402):				
Derived	813,980	0	813,980	2
Total (Acct. 401-402):	813,980	0	813,980	
Depreciation Expense (403):				
Derived	304,817	0	304,817	3
Total (Acct. 403):	304,817	0	304,817	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	287,028	0	287,028	5
Total (Acct. 408):	287,028	0	287,028	
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:	(31,932)	0	(31,932)	
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):				
INVESTMENT INCOME	16,326	0	16,326	11
Total (Acct. 419):	16,326	0	16,326	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		134,870	134,870	12
MISCELLANEOUS-DEPARTMENT OF PUBLIC WORKS	0	18,225	18,225	13
Total (Acct. 421):	0	153,095	153,095	
TOTAL OTHER INCOME:	16,326	153,095	169,421	

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	(24,883)	0	(24,883)	14
NONE	0	0	0	15
Total (Acct. 425):	(24,883)	0	(24,883)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	89,870	89,870	16
NONE	0	0	0	17
Total (Acct. 426):	0	89,870	89,870	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,883)	89,870	64,987	
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	0		0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
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:	0	0	0	
NET INCOME:	9,277	63,225	72,502	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,560,577	4,685,808	11,246,385	24
Total (Acct. 216):	6,560,577	4,685,808	11,246,385	
Balance Transferred from Income (433):				
Derived	9,277	63,225	72,502	25
Total (Acct. 433):	9,277	63,225	72,502	
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):				
PRIOR YEAR OPEB ADJUSTMENT	18,341	0	18,341	27
Total (Acct. 435)--Debit:	18,341	0	18,341	
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):	6,551,513	4,749,033	11,300,546	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

DONE

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 and 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	1,373,893	0	0	0	1,373,893	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	244	0	0	0	244	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to						
Wisconsin Remainder Assessment	1,373,649	0	0	0	1,373,649	

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	381,887	0	381,887	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	1,541	0	1,541	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	383,428	0	383,428	

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	7.3	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)	17,990,938	17,304,849	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,776,063	5,438,526	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	12,214,875	11,866,323	
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)	18,362	18,362	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	100,416	100,204	11
Total Other Property and Investments	118,778	118,566	
CURRENT AND ACCRUED ASSETS			
Cash (131)	700	700	12
Special Deposits (134)	0	0	13
Working Funds (135)	362,641	56,617	14
Temporary Cash Investments (136)	763,425	1,350,851	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	223,296	211,562	17
Other Accounts Receivable (143)	0	17,065	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	146,081	110,963	20
Plant Materials and Operating Supplies (154)	64,074	72,622	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	3,565	606	25
Interest and Dividends Receivable (171)	0	0	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
Total Current and Accrued Assets	1,563,782	1,820,986	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	15,407	17,008	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	15,407	17,008	
Total Assets and Other Debits	13,912,842	13,822,883	

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)	1,716,979	1,716,979	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	11,300,546	11,246,385	37
Total Proprietary Capital	13,017,525	12,963,364	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	38,853	24,613	42
Payables to Municipality (233)	19,258	0	43
Customer Deposits (235)	824	300	44
Taxes Accrued (236)	266,327	239,503	45
Interest Accrued (237)	0	0	46
Tax Collections Payable (241)	0	0	47
Miscellaneous Current and Accrued Liabilities (242)	0	0	48
Total Current and Accrued Liabilities	325,262	264,416	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	138,364	136,930	50
Other Deferred Credits (253)	393,886	441,053	51
Total Deferred Credits	532,250	577,983	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	37,805	17,120	54
Miscellaneous Operating Reserves (265)	0	0	55
Total Operating Reserves	37,805	17,120	
Total Liabilities and Other Credits	13,912,842	13,822,883	

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	17,304,849	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)	12,474,380	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,319,400	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	197,158	0	0	0	6
Completed Construction not Classified (106)	0	0	0	0	7
Construction Work in Progress (107)	0	0	0	0	8
Total Utility Plant	17,990,938	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)	4,756,336	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,019,727	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	14
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	15
Total Accumulated Provision	5,776,063	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	17
Other Utility Plant Adjustments (119)	0	0	0	0	18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	12,214,875	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)	4,460,448				4,460,448	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	304,817				304,817	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	28,241				28,241	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	333,058	0	0	0	333,058	16
Debits during year						17
Book cost of plant retired	37,170				37,170	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	37,170	0	0	0	37,170	25
Balance end of year (111.1)	4,756,336	0	0	0	4,756,336	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)	978,077				978,077	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	89,870				89,870	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	89,870	0	0	0	89,870	16
Debits during year						17
Book cost of plant retired	48,220				48,220	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	48,220	0	0	0	48,220	25
Balance end of year (111.2)	1,019,727	0	0	0	1,019,727	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

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
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	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)	64,074	72,622	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	64,074	72,622	

**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)				
NONE				1
Total			0	
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	1,716,979	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>1,716,979</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)					
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	239,503	1
Accruals:		
Charged water department expense	287,028	2
Charged electric department expense	0	3
Charged sewer department expense	9,043	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	296,071	
Taxes paid during year:		
County, state and local taxes	239,503	6
Social Security taxes	28,397	7
PSC Remainder Assessment	1,347	8
Other (explain):		
NONE	0	9
Total payments and other debits	269,247	
Balance end of year	266,327	

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	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER MAIN ASSESSMENTS	18,362	2
Total (Acct. 124):	18,362	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
IMPACT FEES	100,416	5
Total (Acct. 128):	100,416	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	212,420	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
MISCELLANEOUS INVOICES FOR PARTS, LABOR, & BULK WATER	10,876	11
Total (Acct. 142):	223,296	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
NONE	0	14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT WATER/SEWER BILLS PLACED ON THE 2010 TAX ROLL	7,445	15
BALANCE DUE ON 2010 PUBLIC FIRE PROTECTION	57,384	16
MISCELLANEOUS INVOICES DUE FROM THE CITY OF LAKE GENEVA	81,252	17
Total (Acct. 145):	146,081	

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):		
PREPAID MISC-DIGGERS HOTLINE/POSTAGE/ALARM SYSTEM	3,565	18
Total (Acct. 165):	3,565	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
ENGINEERING-PLATT AVE AND HOST DRIVE LOOPING	15,407	20
Total (Acct. 183):	15,407	
Clearing Accounts (184):		
NONE	0	21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	23
Total (Acct. 186):	0	
Payables to Municipality (233):		
INSURANCE PREMIUMS DUE TO CITY OF LAKE GENEVA	19,258	24
Total (Acct. 233):	19,258	
Other Deferred Credits (253):		
Regulatory Liability	323,474	25
DEFERRED TOWER RENTAL INCOME	53,404	26
DEFERRED SPECIAL ASSESSMENTS	17,008	27
Total (Acct. 253):	393,886	

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

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)	12,170,010	0	0	0	12,170,010	1
Materials and Supplies	68,348	0	0	0	68,348	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	4,608,392	0	0	0	4,608,392	4
Customer Advances for Construction	138,364	0	0	0	138,364	5
Regulatory Liability	335,915	0	0	0	335,915	6
NONE	0	0	0	0	0	7
Average Net Rate Base	7,155,687	0	0	0	7,155,687	
Net Operating Income	(31,932)	0	0	0	(31,932)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.45%	N/A	N/A	N/A	-0.45%	

**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	348,357	0	0	0	348,357	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	24,883	0	0	0	24,883	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	323,474	0	0	0	323,474	

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.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

DONE

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,150,402	1,137,131	1
Total Sales of Water	1,150,402	1,137,131	
Other Operating Revenues			
Forfeited Discounts (470)	3,473	3,749	2
Rents from Water Property (472)	179,840	150,726	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	40,178	41,085	5
Total Other Operating Revenues	223,491	195,560	
Total Operating Revenues	1,373,893	1,332,691	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	27,044	29,991	6
Pumping Expenses (620-633)	99,910	92,434	7
Water Treatment Expenses (640-652)	107,185	91,272	8
Transmission and Distribution Expenses (660-678)	150,647	186,807	9
Customer Accounts Expenses (901-906)	51,197	45,694	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	377,997	319,500	12
Total Operation and Maintenance Expenses	813,980	765,698	
Other Operating Expenses			
Depreciation Expense (403)	304,817	293,712	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	287,028	254,941	15
Total Other Operating Expenses	591,845	548,653	
Total Operating Expenses	1,405,825	1,314,351	
NET OPERATING INCOME	(31,932)	18,340	

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	9	16	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	6	150	207	3
Public Authority (460.4)	1	14	26	4
Total Unmetered Sales to General Customers (460)	8	173	249	
Metered Sales to General Customers (461)				
Residential (461.1)	3,571	156,114	469,654	5
Commercial (461.2)	565	238,483	349,679	6
Industrial (461.3)	37	7,688	15,952	7
Public Authority (461.4)	38	20,212	35,154	8
Total Metered Sales to General Customers (461)	4,211	422,497	870,439	
Private Fire Protection Service (462)	89		50,652	9
Public Fire Protection Service (463)	1		228,048	10
Other Water Sales (465)	5	398	1,014	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	4,314	423,068	1,150,402	

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 (usually per rate schedule F-1 or Fd-1)	228,048	1
NONE		2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	228,048	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,473	6
Other (specify):		
Total Forfeited Discounts (470)	3,473	
Rents from Water Property (472):		
GATEWAY LEASE	4,990	7
VERIZON LEASE	17,035	8
GENEVA ON LINE LEASE	28,260	9
T-MOBILE LEASE	30,636	10
SPRINT LEASE	31,275	11
US CELLULAR LEASE	30,771	12
CINGULAR LEASE	36,873	13
Total Rents from Water Property (472)	179,840	
Interdepartmental Rents (473):		
NONE		14
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,071	15
Other (specify):		
SALE OF MISCELLANEOUS MATERIALS AND LABOR	363	16
NSF CHARGES	230	17
RECONNECTION CHARGES	1,250	18
CITY REIMBURSEMENT FOR DIGGERS HOTLINE	5,110	19
PERMITS AND MISCELLANEOUS FEES	6,309	20
NEW CUSTOMERS AND SEASONAL READ-IN CHARGES	10,845	21
Total Other Water Revenues (474)	40,178	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

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)	1,498	2,175	1
Operation Labor and Expenses (601)	11,404	11,593	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	163	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	940	1,087	6
Maintenance of Structures and Improvements (611)	628	1,619	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	11,500	12,576	10
Maintenance of Supply Mains (616)	911	247	11
Maintenance of Miscellaneous Water Source Plant (617)	0	694	12
Total Source of Supply Expenses	27,044	29,991	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	4,734	3,210	13
Fuel for Power Production (621)	327	1,877	14
Power Production Labor and Expenses (622)	0	147	15
Fuel or Power Purchased for Pumping (623)	78,184	75,439	16
Pumping Labor and Expenses (624)	9,149	2,518	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	0	95	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	1,051	1,378	21
Maintenance of Structures and Improvements (631)	1,176	2,564	22
Maintenance of Power Production Equipment (632)	0	3,902	23
Maintenance of Pumping Equipment (633)	5,289	1,304	24
Total Pumping Expenses	99,910	92,434	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	1,469	3,688	25
Chemicals (641)	48,271	29,365	26
Operation Labor and Expenses (642)	26,230	21,986	27
Miscellaneous Expenses (643)	1,585	1,108	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	896	4,341	30
Maintenance of Structures and Improvements (651)	916	7,364	31
Maintenance of Water Treatment Equipment (652)	27,818	23,420	32
Total Water Treatment Expenses	107,185	91,272	

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)	1,439	2,564	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	3,820	2,837	35
Meter Expenses (663)	905	1,003	36
Customer Installations Expenses (664)	0	22,911	37
Miscellaneous Expenses (665)	1,427	1,888	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	881	881	40
Maintenance of Structures and Improvements (671)	22,409	11,259	41
Maintenance of Distribution Reservoirs and Standpipes (672)	6,742	59,562	42
Maintenance of Transmission and Distribution Mains (673)	48,257	50,490	43
Maintenance of Services (675)	50,583	17,666	44
Maintenance of Meters (676)	9,070	9,563	45
Maintenance of Hydrants (677)	3,409	4,773	46
Maintenance of Miscellaneous Plant (678)	1,705	1,410	47
Total Transmission and Distribution Expenses	150,647	186,807	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	12,000	7,138	48
Meter Reading Expenses (902)	1,243	9,922	49
Customer Records and Collection Expenses (903)	8,987	6,485	50
Uncollectible Accounts (904)	244	967	51
Miscellaneous Customer Accounts Expenses (905)	4,233	3,158	52
Customer Service and Information Expenses (906)	24,490	18,024	53
Total Customer Accounts Expenses	51,197	45,694	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	68,204	69,870	55
Office Supplies and Expenses (921)	16,043	10,591	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	36,126	27,854	58
Property Insurance (924)	19,258	19,094	59
Injuries and Damages (925)	0	0	60
Employee Pensions and Benefits (926)	223,513	174,492	61
Regulatory Commission Expenses (928)	0	0	62
Duplicate Charges--Credit (929)	0	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)	1,219	6,753	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	13,634	10,846	66
Total Administrative and General Expenses	377,997	319,500	
Total Operation and Maintenance Expenses	813,980	765,698	

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.

Chemicals (641) Purchased more chemicals during the year as well as an increase in fuel surcharges on invoices - Required an increase in phosphates for DNR compliance (lead). Also, needed increase of chlorine into system during the current year.

Customer Installations Expenses (664) Labor for installing Flexnet units was capitalized during the current year.

Maintenance of Structures and Improvements (671) Increase in payroll costs in this area due to an additional employee.

Maintenance of Distribution Reservoirs and Standpipes (672) The utility cleaned and painted the Host Dr. water tower during the previous year.

Maintenance of Services (675) There were more service repairs during the current year.

Employee Pensions and Benefits (926) Increase in health insurance costs due to one additional single policy and one additional family policy incurred during the year. Also, one additional full-time employee increased retirement costs.

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		266,327	239,503	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,043	8,618	2
Net property tax equivalent		257,284	230,885	
Social Security		28,397	22,928	3
PSC Remainder Assessment		1,347	1,128	4
Other (specify):				
NONE		0	0	5
Total tax expense		287,028	254,941	

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		0.184403				3
County tax rate	mills		4.478121				4
Local tax rate	mills		5.505398				5
School tax rate	mills		11.649555				6
Voc. school tax rate	mills		1.511600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.329077				10
Less: state credit	mills		1.737759				11
Net tax rate	mills		21.591318				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.505398				14
Combined School Tax Rate	mills		13.161155				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.666553				17
Total Tax Rate	mills		23.329077				18
Ratio of Local and School Tax to Total	dec.		0.800141				19
Total tax net of state credit	mills		21.591318				20
Net Local and School Tax Rate	mills		17.276101				21
Utility Plant, Jan. 1	\$	17,304,849	17,304,849				22
Materials & Supplies	\$	72,622	72,622				23
Subtotal	\$	17,377,471	17,377,471				24
Less: Plant Outside Limits	\$	626,511	626,511				25
Taxable Assets	\$	16,750,960	16,750,960				26
Assessment Ratio	dec.		0.920300				27
Assessed Value	\$	15,415,908	15,415,908				28
Net Local & School Rate	mills		17.276101				29
Tax Equiv. Computed for Current Year	\$	266,327	266,327				30
Tax Equivalent per 1994 PSC Report	\$	142,729					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	266,327					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	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)	511,276	0	0	0	511,276	8
Supply Mains (316)	64,393	0	0	0	64,393	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	575,669	0	0	0	575,669	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	589,240	0	0	0	589,240	12
Other Power Production Equipment (323)	29,572	0	0	0	29,572	13
Electric Pumping Equipment (325)	599,324	5,845	0	0	605,169	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	24,958	0	0	0	24,958	16
Total Pumping Plant	1,243,094	5,845	0	0	1,248,939	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	324,350	0	0	0	324,350	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)	436,889	0	0	0	436,889	21
Total Water Treatment Plant	761,239	0	0	0	761,239	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	72,685	0	0	0	72,685	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	1,957,241	0	0	0	1,957,241	24
Transmission and Distribution Mains (343)	3,433,907	165,996	11,500	0	3,588,403	25
Services (345)	1,005,051	129,064	8,000	0	1,126,115	26
Meters (346)	981,837	143,008	14,870	0	1,109,975	27
Hydrants (348)	377,253	47,383	2,800	0	421,836	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)	29,666	0	0	0	29,666	29
Total Transmission and Distribution Plant	7,857,640	485,451	37,170	0	8,305,921	
GENERAL PLANT						
Land and Land Rights (389)	58,556	0	0	0	58,556	30
Structures and Improvements (390)	539,750	0	0	0	539,750	31
Office Furniture and Equipment (391)	75,241	0	0	0	75,241	32
Computer Equipment (391.1)	129,335	5,207	0	0	134,542	33
Transportation Equipment (392)	126,927	10,466	0	0	137,393	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	63,044	0	0	0	63,044	36
Laboratory Equipment (395)	11,644	0	0	0	11,644	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	21,947	0	0	0	21,947	39
SCADA Equipment (397.1)	339,124	138,940	0	0	478,064	40
Miscellaneous Equipment (398)	62,431	0	0	0	62,431	41
Total General Plant	1,427,999	154,613	0	0	1,582,612	
Total utility plant in service directly assignable	11,865,641	645,909	37,170	0	12,474,380	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	11,865,641	645,909	37,170	0	12,474,380	

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.

SCADA Equipment (397.1) The utility added a flexnet interface system during the year for direct reading of meters from a centralized location. The system also monitors water usage and leak detection.

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	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)	250,000	0	0	0	250,000	24
Transmission and Distribution Mains (343)	3,409,956	110,170	48,220	0	3,471,906	25
Services (345)	835,126	1,400	0	0	836,526	26
Meters (346)	19,907	0	0	0	19,907	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)	727,061	14,000	0	0	741,061	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	5,242,050	125,570	48,220	0	5,319,400	
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	5,242,050	125,570	48,220	0	5,319,400	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	5,242,050	125,570	48,220	0	5,319,400	

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)	0	0.00%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	266,671	2.90%	14,827	4
Supply Mains (316)	26,008	1.80%	1,159	5
Other Water Source Plant (317)	0	0.00%	0	6
Total Source of Supply Plant	292,679		15,986	
PUMPING PLANT				
Structures and Improvements (321)	130,060	3.20%	17,159	7
Other Power Production Equipment (323)	29,572	4.40%	0	8
Electric Pumping Equipment (325)	397,269	4.40%	26,499	9
Diesel Pumping Equipment (326)	0	0.00%	0	10
Other Pumping Equipment (328)	19,130	4.40%	1,098	11
Total Pumping Plant	576,031		44,756	
WATER TREATMENT PLANT				
Structures and Improvements (331)	253,115	3.20%	10,379	12
Sand or Other Media Filtration Equipment (332)	0	0.00%	0	13
Membrane Filtration Equipment (333)	0	0.00%	0	14
Other Water Treatment Equipment (334)	412,530	3.30%	14,417	15
Total Water Treatment Plant	665,645		24,796	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%	0	16
Distribution Reservoirs and Standpipes (342)	484,837	1.90%	37,188	17
Transmission and Distribution Mains (343)	654,343	1.30%	46,366	18
Services (345)	283,331	2.90%	30,525	19
Meters (346)	583,951	5.50%	56,780	20
Hydrants (348)	46,828	2.20%	8,614	21
Other Transmission and Distribution Plant (349)	14,033	5.00%	1,483	22
Total Transmission and Distribution Plant	2,067,323		180,956	
GENERAL PLANT				
Structures and Improvements (390)	197,548	2.90%	15,653	23
Office Furniture and Equipment (391)	69,074	5.80%	4,364	24
Computer Equipment (391.1)	129,335	26.70%	695	25
Transportation Equipment (392)	126,927	13.30%	696	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	63,044	5.80%	0	28
Laboratory Equipment (395)	10,650	5.80%	675	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	0	281,498	4
316	0	0	0	0	27,167	5
317	0	0	0	0	0	6
	0	0	0	0	308,665	
321	0	0	0	0	147,219	7
323	0	0	0	0	29,572	8
325	0	0	0	0	423,768	9
326	0	0	0	0	0	10
328	0	0	0	0	20,228	11
	0	0	0	0	620,787	
331	0	0	0	0	263,494	12
332	0	0	0	0	0	13
333	0	0	0	0	0	14
334	0	0	0	0	426,947	15
	0	0	0	0	690,441	
341	0	0	0	0	0	16
342	0	0	0	0	522,025	17
343	11,500	0	0	0	689,209	18
345	8,000	0	0	0	305,856	19
346	14,870	0	0	0	625,861	20
348	2,800	0	0	0	52,642	21
349	0	0	0	0	15,516	22
	37,170	0	0	0	2,211,109	
390	0	0	0	0	213,201	23
391	0	0	0	0	73,438	24
391.1	0	0	0	0	130,030	25
392	0	0	0	0	127,623	26
393	0	0	0	0	0	27
394	0	0	0	0	63,044	28
395	0	0	0	0	11,325	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)	0	0.00%	0	30
Communication Equipment (397)	21,947	9.20%	0	31
SCADA Equipment (397.1)	198,916	10.00%	40,860	32
Miscellaneous Equipment (398)	41,329	5.80%	3,621	33
Total General Plant	858,770		66,564	
Total accum. prov. directly assignable	4,460,448		333,058	
Common Utility Plant Allocated to Water Department	0	0.00%	0	34
Total accum. prov. for depreciation	4,460,448		333,058	

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	0	0	0	0	0	0
397	0	0	0	0	21,947	31
397.1	0	0	0	0	239,776	32
398	0	0	0	0	44,950	33
	0	0	0	0	925,334	
	37,170	0	0	0	4,756,336	
	0	0	0	0	0	34
	37,170	0	0	0	4,756,336	

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%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	0	0.00%	0	4
Supply Mains (316)	0	0.00%	0	5
Other Water Source Plant (317)	0	0.00%	0	6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%	0	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	0	0.00%	0	9
Diesel Pumping Equipment (326)	0	0.00%	0	10
Other Pumping Equipment (328)	0	0.00%	0	11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%	0	12
Sand or Other Media Filtration Equipment (332)	0	0.00%	0	13
Membrane Filtration Equipment (333)	0	0.00%	0	14
Other Water Treatment Equipment (334)	0	0.00%	0	15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%	0	16
Distribution Reservoirs and Standpipes (342)	16,625	1.90%	4,750	17
Transmission and Distribution Mains (343)	478,401	1.30%	44,732	18
Services (345)	322,945	2.90%	24,239	19
Meters (346)	19,907	5.50%	0	20
Hydrants (348)	140,199	2.20%	16,149	21
Other Transmission and Distribution Plant (349)	0	0.00%	0	22
Total Transmission and Distribution Plant	978,077		89,870	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%	0	23
Office Furniture and Equipment (391)	0	0.00%	0	24
Computer Equipment (391.1)	0	0.00%	0	25
Transportation Equipment (392)	0	0.00%	0	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	0	0.00%	0	28
Laboratory Equipment (395)	0	0.00%	0	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	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	0	0	4
316	0	0	0	0	0	5
317	0	0	0	0	0	6
	0	0	0	0	0	
321	0	0	0	0	0	7
323	0	0	0	0	0	8
325	0	0	0	0	0	9
326	0	0	0	0	0	10
328	0	0	0	0	0	11
	0	0	0	0	0	
331	0	0	0	0	0	12
332	0	0	0	0	0	13
333	0	0	0	0	0	14
334	0	0	0	0	0	15
	0	0	0	0	0	
341	0	0	0	0	0	16
342	0	0	0	0	21,375	17
343	48,220	0	0	0	474,913	18
345	0	0	0	0	347,184	19
346	0	0	0	0	19,907	20
348	0	0	0	0	156,348	21
349	0	0	0	0	0	22
	48,220	0	0	0	1,019,727	
390	0	0	0	0	0	23
391	0	0	0	0	0	24
391.1	0	0	0	0	0	25
392	0	0	0	0	0	26
393	0	0	0	0	0	27
394	0	0	0	0	0	28
395	0	0	0	0	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%	0	30
Communication Equipment (397)	0	0.00%	0	31
SCADA Equipment (397.1)	0	0.00%	0	32
Miscellaneous Equipment (398)	0	0.00%	0	33
Total General Plant	0		0	
Total accum. prov. directly assignable	978,077		89,870	
Common Utility Plant Allocated to Water Department	0	0.00%	0	34
Total accum. prov. for depreciation	978,077		89,870	

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	0	0	0	0	30
397	0	0	0	0	0	31
397.1	0	0	0	0	0	32
398	0	0	0	0	0	33
	0	0	0	0	0	
	48,220	0	0	0	1,019,727	
	0	0	0	0	0	34
	48,220	0	0	0	1,019,727	

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	0	0	37,500	37,500	1
February	0	0	34,163	34,163	2
March	0	0	39,133	39,133	3
April	0	0	38,965	38,965	4
May	0	0	43,952	43,952	5
June	0	0	48,001	48,001	6
July	0	0	55,086	55,086	7
August	0	0	49,977	49,977	8
September	0	0	42,800	42,800	9
October	0	0	43,353	43,353	10
November	0	0	33,726	33,726	11
December	0	0	35,149	35,149	12
Total annual pumpage	0	0	501,805	501,805	

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):	501,805	2
Less: Gallons (000's) used in the treatment process:	8,534	3
Subtotal: Gallons (000's) entering distribution system:	493,271	4
Less: Gallons (000's) sold (Revenue Water):	423,068	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	70,203	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	5,561	8
Gallons (000's) used for fire protection:	20	9
Gallons (000's) used to prevent freezing of distribution system:	0	10
Gallons (000's) used for other system uses:	1,415	11
Subtotal Authorized System Uses:	6,996	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	15,782	14
Gallons (000's) lost due to service leaks or breaks:	10,461	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	799	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) unknown/not accounted for:	36,165	18
Subtotal Water Losses:	63,207	19
Percentage of water entering distribution system sold:	86%	20
Percentage of Real and Apparent Losses:	13%	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.)	2,171	29
Date of maximum: 07/18/2010		30
Cause of maximum: Summer demand in resort town		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	894	33
Date of minimum: 09/27/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	951,974	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:	7	40
Number of service breaks repaired this year:	11	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	4,013	43
Outside municipality?	239	44

WATER AUDIT AND OTHER STATISTICS

Water Audit and Other Statistics (Page W-15)

General footnotes

By historical water audit methods, the 2010 "unaccounted for water" is 7.3%.

WATER AUDIT AND OTHER STATISTICS (cont.)

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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)	
HILLMOOR & E. OF WHITE RIVER	5	105	20	1,872,000	Yes	1
N. BORDER OF WATER TREAT PL	2	203	10	1,240,000	Yes	2
N. EASTVIEW & W. OF WHITE RIV	4	106	24	1,440,000	Yes	3
S. EASTVIEW & W. OF WHITE RIV	3	95	18	1,440,000	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	CENTER ST. BOOSTER STATION	PLANT A 1-A	PLANT A 2-A	1
Location	1401 CENTER STREET	PLANT A	PLANT A	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	LAYNE	BYRON-JACKSON	5
Year Installed	2005	2001	1996	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	740	1,800	600	8
Pump Motor or Standby Engine Mfr	PEERLESS	US MOTOR	US MOTOR	9 10
Year Installed	2005	2001	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	80	100	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PLANT A 3-A	PLANT B 1-B	PLANT B 2-B	15
Location	PLANT A	PLANT B	PLANT B	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	AMERICAN TURBINE	19
Year Installed	1976	1976	1992	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,200	1,000	1,300	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	US MOTOR	23 24
Year Installed	1976	1976	1992	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	75	75	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PLANT B 3-B	WELL #2	WELL #3	1
Location	PLANT B	WELL #2	WELL #3	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	LAYNE	HITACHI	LAYNE	5
Year Installed	1983	2008	1988	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,100	1,100	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	HITACHI	US ELECTRIC	9
Year Installed	1983	2008	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5		15
Location	WELL #4	WELL #5		16
Purpose	P	P		17
Destination	R	R		18
Pump Manufacturer	LAYNE	AMERICAN TURBINE		19
Year Installed	1988	1992		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	1,100	1,300		22
Pump Motor or Standby Engine Mfr	US MOTOR	GENERAL ELECTRIC		23
Year Installed	1988	1992		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	40	75		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)	1
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1917	1917	1970	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	301	301	301	6
Total capacity in gallons (actual)	98,750	160,500	300,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5999	1.3997		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	Y	Y		15
Footnotes				16

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	CENTER ST TOWER	DODGE ST TOWER	HOST DR TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	2006	1970	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	146	132	6
Total capacity in gallons (actual)	200,000	200,000	1,500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	5,595	0	0	0	5,595	1	
P	D	4.000	39	0	0	0	39	2	
M	D	6.000	15,508	0	0	0	15,508	3	
P	D	6.000	1,077	399	0	0	1,476	4	
M	D	8.000	20,857	0	642	0	20,215	5	
P	D	8.000	52,448	642	0	0	53,090	6	
M	D	10.000	13,837	15	15	0	13,837	7	
M	S	10.000	1,285	0	0	0	1,285	8	
P	D	10.000	25	0	0	0	25	9	
M	D	12.000	15,352	0	0	0	15,352	10	
P	D	12.000	16,263	0	0	0	16,263	11	
M	T	14.000	66,021	465	465	0	66,021	12	
M	T	16.000	36,060	0	454	0	35,606	13	
P	T	16.000	6,171	454	0	0	6,625	14	
Total Within Municipality			250,538	1,975	1,576	0	250,937		
M	D	12.000	38,526	0	0	0	38,526	15	
Total Outside of Municipality			38,526	0	0	0	38,526		
Total Utility			289,064	1,975	1,576	0	289,463		

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 using current operating reserves and/or contributed by developers.

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	308	0	0	0	308	0	1
L	0.750	149	0	33	0	116	0	2
M	1.000	2,097	10	7	0	2,100	172	3
L	1.000	13	0	0	0	13	0	4
P	1.000		33	0	0	33	0	5
M	1.250	110	0	0	0	110	0	6
M	1.500	30	0	0	0	30	0	7
M	2.000	84	0	0	0	84	0	8
M	3.000	4	0	0	0	4	0	9
M	4.000	9	0	0	0	9	0	10
P	6.000	2	0	0	0	2	0	11
M	6.000	11	0	0	0	11	0	12
M	8.000	29	0	0	0	29	0	13
M	10.000	1	0	0	0	1	0	14
Total Utility		2,847	43	40	0	2,850	172	

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.
Services were financed using current operating reserves and/or contributed by developers.

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	4,064	443	419	0	4088	543	1
0.750	123	26	29	0	120	30	2
1.000	178	0	25	0	153	13	3
1.250	2	0	1	0	1	0	4
1.500	73	0	1	0	72	2	5
2.000	78	0	1	0	77	24	6
3.000	12	0	0	0	12	12	7
4.000	7	0	0	0	7	7	8
8.000	1	0	0	0	1	1	9
Total:	4,538	469	476	0	4531	632	

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	3,391	289	6	8	0	394	4088	1
0.750	57	43	7	1	0	12	120	2
1.000	25	105	12	5	0	6	153	3
1.250	0	1	0	0	0	0	1	4
1.500	3	50	4	7	0	8	72	5
2.000	6	46	7	11	0	7	77	6
3.000	1	6	1	3	0	1	12	7
4.000	0	5	0	2	0	0	7	8
8.000	0	1	0	0	0	0	1	9
Total:	3,483	546	37	37	0	428	4531	

METERS

Meters (Page W-23)

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

Meters are now changed out when battery fails on transmitter at about 8 years. Meters are being replaced with brand new meters and transmitters that will last 15 to 20 years. Meters will then be replaced within 20 years with brand new meters.

The utility has a comprehensive program/system to ensure compliance. This system has meter service life cards, location cards, and change-out records. Records are then transferred to its customer database for reading and billing purposes.

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

The utility has a few customers who own large mansions with unusual residential demands.

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, station meters are all tested in accordance with PSC requirements. All master meters (Plant A, Plant B, Well 2,3,4,5, and system meters over 6") are tested annually. The utility does not have facilities to test in-house and hires a vendor to do these tests. Service meters in the system 3" and greater are also tested in this manner.

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	48	1	0	0	49	1
Within Municipality	554	8	4	0	558	2
Total Fire Hydrants	602	9	4	0	607	
Flushing Hydrants						
	0	0	0	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:	345
Number of distribution system valves end of year:	789
Number of distribution valves operated during year:	399

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	10	361 MAIN, WELL 2	Turbine	10/13/2010	1
Station Meter	10	WAVERLY ST (N) WELL 4	Turbine	10/14/2010	2
Station Meter	10	WAVERLY ST (S) WELL 3	Turbine	10/14/2010	3
Station Meter	12	PLANT A MAINLINE	Turbine	10/13/2010	4
Station Meter	12	END HASKINS ST WELL 5	Turbine	10/14/2010	5
Station Meter	14	PLANT B MAINLINE	Magnetic	10/13/2010	6
Wholesale Meter	<= 4-inch	PLANT A, BULK FILL	Turbine	10/12/2010	7

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	
Cities	
LAKE GENEVA	4,101
Total Cities:	4,101
Total Walworth County:	4,101
Total Company:	4,101

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

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.

Chemicals (641) Purchased more chemicals during the year as well as an increase in fuel surcharges on invoices - Required an increase in phosphates for DNR compliance (lead). Also, needed increase of chlorine into system during the current year.

Customer Installations Expenses (664) Labor for installing Flexnet units was capitalized during the current year.

Maintenance of Structures and Improvements (671) Increase in payroll costs in this area due to an additional employee.

Maintenance of Distribution Reservoirs and Standpipes (672) The utility cleaned and painted the Host Dr. water tower during the previous year.

Maintenance of Services (675) There were more service repairs during the current year.

Employee Pensions and Benefits (926) Increase in health insurance costs due to one additional single policy and one additional family policy incurred during the year. Also, one additional full-time employee increased retirement costs.

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.

SCADA Equipment (397.1) The utility added a flexnet interface system during the year for direct reading of meters from a centralized location. The system also monitors water usage and leak detection.

Water Audit and Other Statistics (Page W-15)

General footnotes

By historical water audit methods, the 2010 "unaccounted for water" is 7.3%.

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 using current operating reserves and/or contributed by developers.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

Services were financed using current operating reserves and/or contributed by developers.

Meters (Page W-23)

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

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