



3014 (01-03-11)

**ANNUAL REPORT**

OF

Name: PELL LAKE SANITARY DISTRICT NO. 1

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Principal Office: W974 PELL LAKE DRIVE  
P.O. BOX 388  
PELL LAKE, WI 53157-0388

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For the Year Ended: DECEMBER 31, 2010

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

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

## GENERAL RULES FOR REPORTING

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
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
<b>WATER OPERATING SECTION</b>	
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
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
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
Water Mains	W-21
Water Services	W-22
Meter Questions	W-23

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## TABLE OF CONTENTS

---

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
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:** PELL LAKE SANITARY DISTRICT NO. 1

**Utility Address:** W974 PELL LAKE DRIVE  
P.O. BOX 388  
PELL LAKE, WI 53157-0388

**When was utility organized?** 11/1/1991

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** plsd1.com

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

**Name:** MR. PAUL SCHNEIDER

**Title:** TREASURER

**Office Address:** PELL LAKE SANITARY DISTRICT  
W974 PELL LAKE DRIVE  
P.O. BOX 388  
PELL LAKE, WI 53157

**Telephone:** (262) 279 - 5020

**Fax Number:** (262) 279 - 0196

**Email Address:** paul.schneider@plsd1.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. BILL MARKUT

**Title:** PRESIDENT

**Office Address:** W974 PELL LAKE DRIVE  
P.O. BOX 388  
PELL LAKE, WI 53157

**Telephone:** (262) 279 - 5020

**Fax Number:** (262) 279 - 0196

**Email Address:** bill.markut@plsd1.com

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

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

**Name:** PATRICK W. ROMENESKO

**Title:** CPA/OWNER

**Office Address:** PATRICK W. ROMENESKO, S.C.  
1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

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

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

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

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 3/7/2011

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

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

**Name:** MR. JAMES MARQUARDT

**Title:** UTILITY DIRECTOR

**Office Address:** PELL LAKE SANITARY DISTRICT  
W974 PELL LAKE DRIVE  
P.O. BOX 388  
PELL LAKE, WI 53157

**Telephone:** (262) 279 - 7961

**Fax Number:** (262) 279 - 7962

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

**Name of utility commission/committee:** PLSD #1 BOARD OF COMMISSIONERS

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

MR BILL MARKUT, PRESIDENT

MR PAUL SCHNEIDER, TREASURER

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	468,373	470,918	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	293,373	289,321	2
Depreciation Expense (403)	62,970	67,465	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	9,093	9,193	5
<b>Total Operating Expenses</b>	<b>365,436</b>	<b>365,979</b>	
<b>Net Operating Income</b>	<b>102,937</b>	<b>104,939</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>102,937</b>	<b>104,939</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	250	125	9
Interest and Dividend Income (419)	290,471	315,166	10
Miscellaneous Nonoperating Income (421)	(470,374)	(440,073)	11
<b>Total Other Income</b>	<b>(179,653)</b>	<b>(124,782)</b>	
<b>Total Income</b>	<b>(76,716)</b>	<b>(19,843)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(39,387)	(39,387)	12
Other Income Deductions (426)	203,514	203,514	13
<b>Total Miscellaneous Income Deductions</b>	<b>164,127</b>	<b>164,127</b>	
<b>Income Before Interest Charges</b>	<b>(240,843)</b>	<b>(183,970)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	220,199	228,310	14
Amortization of Debt Discount and Expense (428)	8,971	9,475	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>229,170</b>	<b>237,785</b>	
<b>Net Income</b>	<b>(470,013)</b>	<b>(421,755)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	27,517,338	27,584,187	20
Balance Transferred from Income (433)	(470,013)	(421,755)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(334,385)	(354,906)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>27,381,710</b>	<b>27,517,338</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	468,373	0	468,373	1
<b>Total (Acct. 400):</b>	<b>468,373</b>	<b>0</b>	<b>468,373</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	293,373	0	293,373	2
<b>Total (Acct. 401-402):</b>	<b>293,373</b>	<b>0</b>	<b>293,373</b>	
<b>Depreciation Expense (403):</b>				
Derived	62,970	0	62,970	3
<b>Total (Acct. 403):</b>	<b>62,970</b>	<b>0</b>	<b>62,970</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	9,093	0	9,093	5
<b>Total (Acct. 408):</b>	<b>9,093</b>	<b>0</b>	<b>9,093</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>102,937</b>	<b>0</b>	<b>102,937</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
RENTAL OF LAND	250		250	10
<b>Total (Acct. 418):</b>	<b>250</b>	<b>0</b>	<b>250</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	11,028	0	11,028	11
INTEREST ON SPECIAL ASSESSMENTS	279,443		279,443	12
<b>Total (Acct. 419):</b>	<b>290,471</b>	<b>0</b>	<b>290,471</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		11,441	11,441	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NON-REGULATED SEWER INCOME (LOSS)	(488,419)	6,604	(481,815)	14
<b>Total (Acct. 421):</b>	<b>(488,419)</b>	<b>18,045</b>	<b>(470,374)</b>	
<b>TOTAL OTHER INCOME:</b>	<b>(197,698)</b>	<b>18,045</b>	<b>(179,653)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(39,387)	0	(39,387)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(39,387)</b>	<b>0</b>	<b>(39,387)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	203,514	203,514	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>203,514</b>	<b>203,514</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(39,387)</b>	<b>203,514</b>	<b>164,127</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	220,199	0	220,199	19
<b>Total (Acct. 427):</b>	<b>220,199</b>	<b>0</b>	<b>220,199</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT	8,971		8,971	20
<b>Total (Acct. 428):</b>	<b>8,971</b>	<b>0</b>	<b>8,971</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE	0		0	21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE	0		0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>229,170</b>	<b>0</b>	<b>229,170</b>	
<b>NET INCOME:</b>	<b>(284,544)</b>	<b>(185,469)</b>	<b>(470,013)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	(1,052,423)	28,569,761	27,517,338	25
<b>Total (Acct. 216):</b>	<b>(1,052,423)</b>	<b>28,569,761</b>	<b>27,517,338</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	(284,544)	(185,469)	<b>(470,013)</b>	<b>26</b>
<b>Total (Acct. 433):</b>	<b>(284,544)</b>	<b>(185,469)</b>	<b>(470,013)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	27
<b>Total (Acct. 434):</b>	0	0	0	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	28
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215	(334,385)		<b>(334,385)</b>	<b>29</b>
<b>Total (Acct. 436)--Debit:</b>	<b>(334,385)</b>	0	<b>(334,385)</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	30
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(1,002,582)</b>	<b>28,384,292</b>	<b>27,381,710</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	468,373	0	0	0	<b>468,373</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0	0	0	0	<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>468,373</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>468,373</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	112,554	0	112,554	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	188,089	0	188,089	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>300,643</b>	<b>0</b>	<b>300,643</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.6	1
Electric	0.0	2
Gas	0.0	3
Sewer	4.4	4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	14,303,184	14,231,813	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,990,234	2,718,356	2
<b>Net Utility Plant</b>	<b>11,312,950</b>	<b>11,513,457</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	18,849,511	18,859,786	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,681,652	3,323,096	4
<b>Net Nonutility Property</b>	<b>15,167,859</b>	<b>15,536,690</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	5,834,995	6,287,941	6
Sinking Funds (125)	413,727	413,718	7
Depreciation Fund (126)	24,366	0	8
Other Special Funds (128)	1,227,012	1,578,161	9
<b>Total Other Property and Investments</b>	<b>22,667,959</b>	<b>23,816,510</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	180,430	77,184	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	1,459,760	1,228,314	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	93,189	77,357	15
Other Accounts Receivable (143)	119,013	119,013	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	813,432	832,618	18
Plant Materials and Operating Supplies (154)	18,880	18,066	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	35,496	34,304	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
<b>Total Current and Accrued Assets</b>	<b>2,720,200</b>	<b>2,386,856</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	72,780	81,751	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>72,780</b>	<b>81,751</b>	
<b>Total Assets and Other Debits</b>	<b>36,773,889</b>	<b>37,798,574</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>33</b>
Appropriated Earned Surplus (215)	1,060,347	1,394,732	<b>34</b>
Unappropriated Earned Surplus (216)	27,381,710	27,517,338	<b>35</b>
<b>Total Proprietary Capital</b>	<b>28,442,057</b>	<b>28,912,070</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	6,689,216	7,090,226	<b>36</b>
Advances from Municipality (223)	0	0	<b>37</b>
Other Long-Term Debt (224)	826,662	928,405	<b>38</b>
<b>Total Long-Term Debt</b>	<b>7,515,878</b>	<b>8,018,631</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>39</b>
Accounts Payable (232)	17,710	32,008	<b>40</b>
Payables to Municipality (233)	0	0	<b>41</b>
Customer Deposits (235)	0	0	<b>42</b>
Taxes Accrued (236)	0	0	<b>43</b>
Interest Accrued (237)	90,757	94,451	<b>44</b>
Tax Collections Payable (241)	0	0	<b>45</b>
Miscellaneous Current and Accrued Liabilities (242)	4,179	2,883	<b>46</b>
<b>Total Current and Accrued Liabilities</b>	<b>112,646</b>	<b>129,342</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>47</b>
Customer Advances for Construction (252)	0	0	<b>48</b>
Other Deferred Credits (253)	663,137	702,524	<b>49</b>
<b>Total Deferred Credits</b>	<b>663,137</b>	<b>702,524</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>50</b>
Injuries and Damages Reserve (262)	0	0	<b>51</b>
Pensions and Benefits Reserve (263)	40,171	36,007	<b>52</b>
Miscellaneous Operating Reserves (265)	0	0	<b>53</b>
<b>Total Operating Reserves</b>	<b>40,171</b>	<b>36,007</b>	
<b>Total Liabilities and Other Credits</b>	<b>36,773,889</b>	<b>37,798,574</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	14,231,813	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,987,468	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,315,716	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>14,303,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	700,487	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,289,747	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>2,990,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>11,312,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	632,123				<b>632,123</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	62,970				<b>62,970</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,519				<b>5,519</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>68,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,489</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	125				<b>125</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>700,487</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700,487</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	2,086,233				<b>2,086,233</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	203,514				<b>203,514</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>203,514</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>203,514</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>2,289,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,289,747</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	18,859,786	3,355	13,630	<b>18,849,511</b>	<b>1</b>
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>18,859,786</b>	<b>3,355</b>	<b>13,630</b>	<b>18,849,511</b>	
Less accum. prov. depr. & amort. (122)	3,323,096	358,556	0	<b>3,681,652</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>15,536,690</b>	<b>(355,201)</b>	<b>13,630</b>	<b>15,167,859</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	18,880	18,066	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>18,880</b>	<b>18,066</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 CLEAN WATER FUND	2,434	428	9,787	1
2001 RURAL DEVELOPMENT BONDS	173	428	3,325	2
2002 CLEAN WATER FUND NOTES	175	428	599	3
2007 G.O. BONDS	6,189	428	59,069	4
<b>Total</b>			<b>72,780</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

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

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

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

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Clean Water Fund Revenue Bonds	09/23/1998	05/01/2018	0.34%	1,716,059	1
2001 RURAL DEVELOPMENT	10/15/2001	04/01/2041	4.74%	338,157	2
2007 G.O. REFUNDING BONDS	02/21/2007	02/01/2027	4.25%	4,635,000	3
<b>Total Bonds (Account 221):</b>				<b>6,689,216</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2002 G.O. CLEAN WATER FUND	02/27/2002	05/01/2018	0.34%	41,842	2
1998 G.O. Clean Water Fund	09/23/1998	05/01/2018	0.34%	784,820	3
<b>Total for Account 224</b>				<b>826,662</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	9,093	2
Charged electric department expense	0	3
Charged sewer department expense	14,470	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>23,563</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	23,091	7
PSC Remainder Assessment	472	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>23,563</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2001 RURAL DEVELOPMENT BONDS	4,086	16,177	16,233	<b>4,030</b>	1
1998 Clean Water Fund Revenue Bonds	4,417	6,146	6,630	<b>3,933</b>	2
2007 G.O. REFUNDING BONDS	83,897	194,907	197,836	<b>80,968</b>	3
<b>Subtotal</b>	<b>92,400</b>	<b>217,230</b>	<b>220,699</b>	<b>88,931</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	<b>0</b>	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1998 Clean Water Fund Loan	2,024	2,810	3,032	<b>1,802</b>	5
2002 CLEAN WATER FUND LOAN	27	159	162	<b>24</b>	6
<b>Subtotal</b>	<b>2,051</b>	<b>2,969</b>	<b>3,194</b>	<b>1,826</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	<b>0</b>	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>94,451</b>	<b>220,199</b>	<b>223,893</b>	<b>90,757</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE - 1995 20 YEAR	458,431	2
SPECIAL ASSESSMENTS RECEIVABLE - 1995 40 YEAR	4,074,034	3
SPECIAL ASSESSMENTS RECEIVABLE - 1998 SEWER	1,302,530	4
<b>Total (Acct. 124):</b>	<b>5,834,995</b>	
<b>Sinking Funds (125):</b>		
SPECIAL REDEMPTION FUND - WATER	198,612	5
SPECIAL REDEMPTION FUND - SEWER	215,115	6
<b>Total (Acct. 125):</b>	<b>413,727</b>	
<b>Depreciation Fund (126):</b>		
WATER DEPRECIATION RESERVE FUND	24,366	7
<b>Total (Acct. 126):</b>	<b>24,366</b>	
<b>Other Special Funds (128):</b>		
SPECIAL ASSESSMENTS FUND - WATER	433,456	8
SPECIAL ASSESSMENTS FUND - SEWER	360,692	9
EQUIPMENT REPLACEMENT FUND - SEWER	432,864	10
<b>Total (Acct. 128):</b>	<b>1,227,012</b>	
<b>Special Deposits (134):</b>		
NONE		11
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		12
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	88,736	13
Electric		14
Sewer (Regulated)		15
<b>Other (specify):</b>		
MISCELLANEOUS INVOICES FOR PARTS AND LABOR	4,453	16
<b>Total (Acct. 142):</b>	<b>93,189</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	119,013	17
Merchandising, jobbing and contract work		18
<b>Other (specify):</b>		
NONE		19
<b>Total (Acct. 143):</b>	<b>119,013</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
WATER ASSESSMENTS ON THE 2010 TAX ROLL	340,307	20
SEWER ASSESSMENTS ON THE 2010 TAX ROLL	309,827	21
DELINQUENT WATER BILLS ON THE 2010 TAX ROLL	5,814	22
DELINQUENT SEWER BILLS ON THE 2010 TAX ROLL	6,374	23
PUBLIC FIRE PROTECTION ON THE 2010 TAX ROLL	151,110	24
<b>Total (Acct. 145):</b>	<b>813,432</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	35,496	25
<b>Total (Acct. 165):</b>	<b>35,496</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	28
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	29
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	30
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		31
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	512,027	32
PUBLIC FIRE PROTECTION ON THE 2010 TAX ROLL	151,110	33
<b>Total (Acct. 253):</b>	<b>663,137</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,951,782	0	0	0	<b>1,951,782</b>	<b>1</b>
Materials and Supplies	18,473	0	0	0	<b>18,473</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	666,305	0	0	0	<b>666,305</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
Regulatory Liability	531,720	0	0	0	<b>531,720</b>	<b>6</b>
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>772,230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>772,230</b>	
Net Operating Income	102,937	0	0	0	<b>102,937</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>13.33%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>13.33%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	551,414	0	0	0	551,414	1
<b>Add credits during year:</b>						
NONE	0	0	0	0	0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	39,387	0	0	0	39,387	3
<b>Other (specify):</b>						
NONE	0	0	0	0	0	4
<b>Balance End of Year</b>	<b>512,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>512,027</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

NONE

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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

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

Done

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## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	442,974	457,732	1
<b>Total Sales of Water</b>	<b>442,974</b>	<b>457,732</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	2,872	3,802	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	22,527	9,384	5
<b>Total Other Operating Revenues</b>	<b>25,399</b>	<b>13,186</b>	
<b>Total Operating Revenues</b>	<b>468,373</b>	<b>470,918</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	11,266	13,771	6
Pumping Expenses (620-625)	26,562	34,912	7
Water Treatment Expenses (630-635)	64,355	75,006	8
Transmission and Distribution Expenses (640-655)	37,572	34,719	9
Customer Accounts Expenses (901-906)	2,541	2,383	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	151,077	128,530	12
<b>Total Operation and Maintenance Expenses</b>	<b>293,373</b>	<b>289,321</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	62,970	67,465	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	9,093	9,193	15
<b>Total Other Operating Expenses</b>	<b>72,063</b>	<b>76,658</b>	
<b>Total Operating Expenses</b>	<b>365,436</b>	<b>365,979</b>	
<b>NET OPERATING INCOME</b>	<b>102,937</b>	<b>104,939</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	8	44	282	1
Commercial (460.2 )	1	18	75	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>9</b>	<b>62</b>	<b>357</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	1,581	65,357	280,177	5
Commercial (461.2 )	24	2,650	9,023	6
Industrial (461.3 )				7
Public Authority (461.4 )	6	601	2,307	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,611</b>	<b>68,608</b>	<b>291,507</b>	
Private Fire Protection Service (462 )				9
Public Fire Protection Service (463 )	1		151,110	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,621</b>	<b>68,670</b>	<b>442,974</b>	

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

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	151,110	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>151,110</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	2,872	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>2,872</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
PERMITS, PARTS AND LABOR, VACANT SERVICE CHARGES, ASSESSMENT LETTERS	4,474	9
RECONNECTION FEES, NSF CHARGES	484	10
FOCUS ON ENERGY REBATE	15,000	11
Return on net investment in meters charged to sewer department	2,569	12
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>22,527</b>	

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## OTHER OPERATING REVENUES (WATER)

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

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

Done

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	10,472	13,481	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	794	290	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>11,266</b>	<b>13,771</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	25,636	30,063	7
Operation Supplies and Expenses (623)	2	3,385	8
Maintenance of Pumping Plant (625)	924	1,464	9
<b>Total Pumping Expenses</b>	<b>26,562</b>	<b>34,912</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	25,952	28,351	10
Chemicals (631)	19,934	24,016	11
Operation Supplies and Expenses (632)	15,513	19,033	12
Maintenance of Water Treatment Plant (635)	2,956	3,606	13
<b>Total Water Treatment Expenses</b>	<b>64,355</b>	<b>75,006</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	24,228	24,524	14
Operation Supplies and Expenses (641)	142	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,849	0	16
Maintenance of Mains (651)	7,014	390	17
Maintenance of Services (652)	1,469	4,340	18
Maintenance of Meters (653)	2,675	2,636	19
Maintenance of Hydrants (654)	100	2,829	20
Maintenance of Other Plant (655)	95	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>37,572</b>	<b>34,719</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	916	1,001	22
Accounting and Collecting Labor (902)	1,625	1,382	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)	0	0	26
<b>Total Customer Accounts Expenses</b>	<b>2,541</b>	<b>2,383</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	26,557	26,712	28
Office Supplies and Expenses (921)	17,745	15,564	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	7,409	7,371	31
Property Insurance (924)	26,892	25,565	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	66,382	50,230	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	227	3	36
Transportation Expenses (933)	5,722	3,085	37
Maintenance of General Plant (935)	143	0	38
<b>Total Administrative and General Expenses</b>	<b>151,077</b>	<b>128,530</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>293,373</b>	<b>289,321</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

**Maintenance of Mains (651)** There were several valve repairs during the current year.

**Employee Pensions and Benefits (926)** A 25% increase in health insurance premiums and also an increase in accrued compensated absences during the current year.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		8,621	8,790	3
PSC Remainder Assessment		472	403	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>9,093</b>	<b>9,193</b>	

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	4,770	0	0	0	4,770	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)	241,331	59,972	0	0	301,303	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>246,101</b>	<b>59,972</b>	<b>0</b>	<b>0</b>	<b>306,073</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	13,356	0	0	0	13,356	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	36,945	0	0	0	36,945	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
<b>Total Pumping Plant</b>	<b>50,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,301</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	4,770	0	0	0	4,770	17
Structures and Improvements (331)	29,577	0	0	0	29,577	18
Sand or Other Media Filtration Equipment (332)	335,573	0	0	0	335,573	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	8,170	0	0	8,170	21
<b>Total Water Treatment Plant</b>	<b>369,920</b>	<b>8,170</b>	<b>0</b>	<b>0</b>	<b>378,090</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	13,080	0	0	0	13,080	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	23,142	0	0	0	23,142	24
Transmission and Distribution Mains (343)	417,866	0	0	0	417,866	25
Services (345)	174,135	3,354	0	0	177,489	26
Meters (346)	32,400	0	125	0	32,275	27
Hydrants (348)	65,530	0	0	0	65,530	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
<b>Total Transmission and Distribution Plant</b>	<b>726,153</b>	<b>3,354</b>	<b>125</b>	<b>0</b>	<b>729,382</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	81,726	0	0	0	81,726	30
Structures and Improvements (390)	60,517	0	0	0	60,517	31
Office Furniture and Equipment (391)	4,234	0	0	0	4,234	32
Computer Equipment (391.1)	30,446	0	0	0	30,446	33
Transportation Equipment (392)	67,356	0	0	0	67,356	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	11,638	0	0	0	11,638	36
Laboratory Equipment (395)	13,025	0	0	0	13,025	37
Power Operated Equipment (396)	9,660	0	0	0	9,660	38
Communication Equipment (397)	708	0	0	0	708	39
SCADA Equipment (397.1)	239,459	0	0	0	239,459	40
Miscellaneous Equipment (398)	4,853	0	0	0	4,853	41
<b>Total General Plant</b>	<b>523,622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>523,622</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,916,097</b>	<b>71,496</b>	<b>125</b>	<b>0</b>	<b>1,987,468</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
<b>Total utility plant in service</b>	<b>1,916,097</b>	<b>71,496</b>	<b>125</b>	<b>0</b>	<b>1,987,468</b>	

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

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

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.**

Wells and Springs (314) The utility lowered well #1 and well #2 and checked the motors during the process.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	602,341	0	0	0	602,341	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>602,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>602,341</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	245,922	0	0	0	245,922	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	356,941	0	0	0	356,941	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
<b>Total Pumping Plant</b>	<b>602,863</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>602,863</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	426,114	0	0	0	426,114	24
Transmission and Distribution Mains (343)	7,431,526	0	0	0	7,431,526	25
Services (345)	1,116,480	0	0	0	1,116,480	26
Meters (346)	151,489	0	0	0	151,489	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	1,210,428	0	0	0	1,210,428	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
<b>Total Transmission and Distribution Plant</b>	<b>10,336,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,336,037</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	774,475	0	0	0	774,475	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
<b>Total General Plant</b>	<b>774,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>774,475</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,315,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,315,716</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
<b>Total utility plant in service</b>	<b>12,315,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,315,716</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	6,588	<b>6,588</b>	1
February	0	0	5,260	<b>5,260</b>	2
March	0	0	5,586	<b>5,586</b>	3
April	0	0	5,674	<b>5,674</b>	4
May	0	0	6,726	<b>6,726</b>	5
June	0	0	6,217	<b>6,217</b>	6
July	0	0	7,594	<b>7,594</b>	7
August	0	0	6,670	<b>6,670</b>	8
September	0	0	5,718	<b>5,718</b>	9
October	0	0	5,954	<b>5,954</b>	10
November	0	0	5,475	<b>5,475</b>	11
December	0	0	6,123	<b>6,123</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>73,585</b>	<b>73,585</b>	

## WATER AUDIT AND OTHER STATISTICS

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

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	73,585	<b>2</b>
Less: Gallons (000's) used in the treatment process:	5	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>73,580</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	68,670	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>4,910</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	59	<b>8</b>
Gallons (000's) used for fire protection:	130	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	52	<b>10</b>
Gallons (000's) used for other system uses:	20	<b>11</b>
Subtotal Authorized System Uses:	<b>261</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	0	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	0	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>4,649</b>	<b>18</b>
Subtotal Water Losses:	<b>4,649</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>93%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>6%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	362	<b>29</b>
Date of maximum: 07/20/2010		<b>30</b>
Cause of maximum: Summer demand		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	86	<b>33</b>
Date of minimum: 02/26/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	264,500	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	0	<b>40</b>
Number of service breaks repaired this year:	0	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	3,750	<b>43</b>
Outside municipality?		<b>44</b>

## 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)	
PELL LAKE DRIVE	1	1,270	13	400,000	Yes	<b>1</b>
PELL LAKE DRIVE	2	1,250	13	400,000	Yes	<b>2</b>

## 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)	#1	#2	#3
Identification				#1	#2	#3
Location	PELL LAKE DRIVE	PELL LAKE DRIVE	PELL LAKE DRIVE			
Purpose	P	P	S			
Destination	T	T	T			
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	GENSET			
Year Installed	1997	1997	1999			
Type	SUBMERSIBLE	SUBMERSIBLE	OTHER			
Actual Capacity (gpm)	400	400				
Pump Motor or Standby Engine Mfr	BYRON JACKSON	BYRON JACKSON	GENSET			
Year Installed	1997	1997	1999			
Type	ELECTRIC	ELECTRIC	NATURAL GAS			
Horsepower	100	100	0			
Footnotes						

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			
Location			
Purpose			
Destination			
Pump Manufacturer			
Year Installed			
Type			
Actual Capacity (gpm)			
Pump Motor or Standby Engine Mfr			
Year Installed			
Type			
Horsepower			
Footnotes			

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	122		6
Total capacity in gallons (actual)	300,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		11
Filters, type (gravity, pressure, other, none)	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5759		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	8	0	0	0	<b>8</b>	1
P	D	6.000	140,239	0	0	0	<b>140,239</b>	2
M	D	8.000	496	0	0	0	<b>496</b>	3
P	D	8.000	16,144	0	0	0	<b>16,144</b>	4
M	D	10.000	261	0	0	0	<b>261</b>	5
P	D	10.000	41,634	0	0	0	<b>41,634</b>	6
<b>Total Within Municipality</b>			<b>198,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>198,782</b>	
<b>Total Utility</b>			<b>198,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>198,782</b>	

## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,507	0	0	0	1,507	43	1
M	1.000	85	1	0	0	86	0	2
M	1.500	1	0	0	0	1	0	3
M	2.000	5	0	0	0	5	0	4
M	4.000	2	0	0	0	2	0	5
<b>Total Utility</b>		<b>1,600</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1,601</b>	<b>43</b>	

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## WATER SERVICES

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

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

Water services were charged per PSC authorized rates.

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,591	0	1	(2)	<b>1588</b>	70	<b>1</b>
1.000	16	0	0	0	<b>16</b>	0	<b>2</b>
1.500	2	0	0	0	<b>2</b>	0	<b>3</b>
2.000	2	0	0	(1)	<b>1</b>	0	<b>4</b>
3.000	2	0	0	0	<b>2</b>	0	<b>5</b>
<b>Total:</b>	<b>1,613</b>	<b>0</b>	<b>1</b>	<b>(3)</b>	<b>1609</b>	<b>70</b>	

1) Indicate your residential meter replacement schedule:

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

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

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

### METERS (cont.)

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

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,554	15	0	0	3	16	<b>1588</b>	<b>1</b>
1.000	5	6	0	3	0	2	<b>16</b>	<b>2</b>
1.500	0	2	0	0	0	0	<b>2</b>	<b>3</b>
2.000	0	0	0	1	0	0	<b>1</b>	<b>4</b>
3.000	0	0	0	2	0	0	<b>2</b>	<b>5</b>
<b>Total:</b>	<b>1,559</b>	<b>23</b>	<b>0</b>	<b>6</b>	<b>3</b>	<b>18</b>	<b>1609</b>	

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## METERS

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**Meters (Page W-23)**

**Explain all reported adjustments.**

Meters were adjusted after recount of meters in inventory.

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

The utility on average tests approximately 120 meters per year.

**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 tested every two years.

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**METERS (cont.)**

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	485	0	0	0	485	2
<b>Total Fire Hydrants</b>	<b>485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>485</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	0
Number of distribution system valves end of year:	405
Number of distribution valves operated during year:	404

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

#### General footnotes

Number of Hydrants Operated - All hydrants are operated every two years. All hydrants were operated during 2009 and are scheduled to be operated again during 2011.

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## LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	WELL HOUSE #2	Turbine	3/15/2009	1
Station Meter	6	SPARE METER	Turbine	6/15/2010	2
Station Meter	6	WELL HOUSE #1	Turbine	6/15/2008	3

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## LIST OF ALL STATION AND WHOLESALE METERS

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### List of All Station and Wholesale Meters (Page W-26)

#### General footnotes

The utility has (2) station meters and one spare. The meters are tested every other year. In 2011, the spare meter will replace the well house #1 meter. After the well house meter comes back from the testing company, it will become the spare.

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## WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
<b>Walworth County</b>	
<b>Towns</b>	
BLOOMFIELD	3,750
<b>Total Towns:</b>	<b>3,750</b>
<b>Total Walworth County:</b>	<b>3,750</b>
 <b>Total Company:</b>	 <b>3,750</b>

## WATER OPERATING SECTION FOOTNOTES

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

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

Done

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

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

Maintenance of Mains (651) There were several valve repairs during the current year.

Employee Pensions and Benefits (926) A 25% increase in health insurance premiums and also an increase in accrued compensated absences during the current year.

### 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 \$50,000, please explain. If applicable, provide construction authorization.

Wells and Springs (314) The utility lowered well #1 and well #2 and checked the motors during the process.

### Water Services (Page W-22)

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

Water services were charged per PSC authorized rates.

### Meters (Page W-23)

Explain all reported adjustments.

Meters were adjusted after recount of meters in inventory.

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

The utility on average tests approximately 120 meters per year.

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 tested every two years.

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

General footnotes

Number of Hydrants Operated - All hydrants are operated every two years. All hydrants were operated during 2009 and are scheduled to be operated again during 2011.

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## WATER OPERATING SECTION FOOTNOTES

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### List of All Station and Wholesale Meters (Page W-26)

#### General footnotes

The utility has (2) station meters and one spare. The meters are tested every other year. In 2011, the spare meter will replace the well house #1 meter. After the well house meter comes back from the testing company, it will become the spare.

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