



3015 (01-03-11)

ANNUAL REPORT

OF

Name: TOWN OF ROME WATER UTILITY

Principal Office: 299 LEISURE LANE
NEKOOSA, WI 54457

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I CHAD ZIEGLER of
(Person responsible for accounts)
TOWN OF ROME WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 02/28/2011
(Date)

SUPERINTENDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF ROME WATER UTILITY**Utility Address:** 299 LEISURE LANE

NEKOOSA, WI 54457

When was utility organized? 10/27/2004**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: CHAD ZEGLER**Title:** SUPERINTENDENT**Office Address:**

299 LEISURE LANE

NEKOOSA, WI 54457

Telephone: (715) 325 - 2600 EXT**Fax Number:** (715) 325 - 2620**Email Address:** rwsup@scacable.com

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

Name: JON TRAUTMAN, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (920) 455 - 4312**Fax Number:** (920) 617 - 2520**Email Address:** Jon.Trautman@schencksc.com

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

Name: TOM DECKOW**Title:** CHAIRMAN**Office Address:**

299 LEISURE LANE

NEKOOSA, WI 54457

Telephone: (715) 325 - 2600**Fax Number:** (715) 325 - 2620**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: JON TRAUTMAN, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (920) 455 - 4312**Fax Number:** (920) 617 - 2520**Email Address:** Jon.Trautman@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/3/2010

Period covered by most recent audit: 12/31/09

Names and titles of utility management including manager or superintendent:

Name: CHAD ZEGLER

Title: SUPERINTENDENT

Office Address:

299 LEISURE LANE
NEKOOSA, WI 54457

Telephone: (715) 325 - 2600

Fax Number: (715) 325 - 2620

Email Address: rwsup@scacable.com

Name of utility commission/committee: ROME WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR. TOM BIRCH, COMMISSIONER
- MR. TOM DECKOW, CHAIRMAN
- MS DON FORNASIERE, COMMISSIONER
- MRS BETTY HAVLIK, COMMISSIONER
- MR DON YSTAD, COMMISSIONER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	979,502	996,011	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	279,717	322,515	2
Depreciation Expense (403)	189,076	188,414	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	114,353	11,283	5
Total Operating Expenses	583,146	522,212	
Net Operating Income	396,356	473,799	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	396,356	473,799	
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)	5,915	11,188	10
Miscellaneous Nonoperating Income (421)	17,293	18,082	11
Total Other Income	23,208	29,270	
Total Income	419,564	503,069	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,083)	(13,083)	12
Other Income Deductions (426)	19,023	18,527	13
Total Miscellaneous Income Deductions	5,940	5,444	
Income Before Interest Charges	413,624	497,625	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	168,239	175,280	14
Amortization of Debt Discount and Expense (428)	2,358	2,358	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	170,597	177,638	
Net Income	243,027	319,987	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,150,498	796,214	20
Balance Transferred from Income (433)	243,027	319,987	21
Miscellaneous Credits to Surplus (434)	0	34,297	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,393,525	1,150,498	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	979,502	0	979,502	1
Total (Acct. 400):	979,502	0	979,502	
Operation and Maintenance Expense (401-402):				
Derived	279,717	0	279,717	2
Total (Acct. 401-402):	279,717	0	279,717	
Depreciation Expense (403):				
Derived	189,076	0	189,076	3
Total (Acct. 403):	189,076	0	189,076	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	114,353	0	114,353	5
Total (Acct. 408):	114,353	0	114,353	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	396,356	0	396,356	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE	5,915		5,915	11
Total (Acct. 419):	5,915	0	5,915	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		16,573	16,573	12
SNOW PLOWING REIMBURSEMENT	720		720	13
Total (Acct. 421):	720	16,573	17,293	
TOTAL OTHER INCOME:	6,635	16,573	23,208	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(13,083)	0	(13,083)	14
NONE			0	15
Total (Acct. 425):	(13,083)	0	(13,083)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	19,023	19,023	16
NONE			0	17
Total (Acct. 426):	0	19,023	19,023	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,083)	19,023	5,940	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	168,239	0	168,239	18
Total (Acct. 427):	168,239	0	168,239	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT COSTS	2,358		2,358	19
Total (Acct. 428):	2,358	0	2,358	
Amortization of Premium on Debt--Cr. (429):				
NONE			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	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	170,597	0	170,597	
NET INCOME:	245,477	(2,450)	243,027	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	615,176	535,322	1,150,498	24
Total (Acct. 216):	615,176	535,322	1,150,498	
Balance Transferred from Income (433):				
Derived	245,477	(2,450)	243,027	25
Total (Acct. 433):	245,477	(2,450)	243,027	
Miscellaneous Credits to Surplus (434):				
NONE			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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	860,653	532,872	1,393,525	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	979,502	0	0	0	979,502	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	439				439	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	979,063	0	0	0	979,063	

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	2.9	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	8,065,327	7,992,115	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,462,908	1,261,983	2
Net Utility Plant	6,602,419	6,730,132	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	120,841	118,883	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	120,841	118,883	
CURRENT AND ACCRUED ASSETS			
Cash (131)	467,667	329,137	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	513,390	504,248	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	20,024	17,466	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	8,765	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,001,081	859,616	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,410	35,769	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	33,410	35,769	
Total Assets and Other Debits	7,757,751	7,744,400	

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)	468,718	468,718	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,393,525	1,150,498	35
Total Proprietary Capital	1,862,243	1,619,216	
LONG-TERM DEBT			
Bonds (221)	1,355,000	1,420,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	4,203,548	4,415,428	38
Total Long-Term Debt	5,558,548	5,835,428	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	12,929	55,293	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	105,000	500	43
Interest Accrued (237)	32,922	35,014	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	16,033	15,790	46
Total Current and Accrued Liabilities	166,884	106,597	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	170,076	183,159	49
Total Deferred Credits	170,076	183,159	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,757,751	7,744,400	

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	7,992,115	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)	7,195,026	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	870,301	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
Construction Work in Progress (107)					7
Total Utility Plant	8,065,327	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)	1,125,207	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	337,701	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	1,462,908	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,602,419	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)	943,305				943,305	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	189,076				189,076	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	189,076	0	0	0	189,076	16
Debits during year						17
Book cost of plant retired	7,174				7,174	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,174	0	0	0	7,174	25
Balance end of year (111.1)	1,125,207	0	0	0	1,125,207	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)	318,678				318,678	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	19,023				19,023	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	19,023	0	0	0	19,023	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	337,701	0	0	0	337,701	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	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	20,024	17,466	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	20,024	17,466	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2005 REVENUE BONDS DISCOUNT	820	428	11,617	1
2005 REVENUE BONDS ISSUANCE COSTS	1,538	428	21,793	2
Total			33,410	
Unamortized premium on debt (251)				
NONE				3
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	468,718	1
Changes during year (explain):		2
Balance end of year	468,718	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005 REVENUE BONDS	03/01/2005	10/01/2025	4.74%	1,355,000	1
Total Bonds (Account 221):				1,355,000	

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)					
BANK NOTE PAYABLE	07/03/2008	07/03/2015	5.00%	147,367	2
SAFE DRINKING WATER LOAN	04/23/2008	05/01/2027	2.37%	4,056,181	3
Total for Account 224				4,203,548	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	500	1
Accruals:		
Charged water department expense	114,353	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	114,353	
Taxes paid during year:		
County, state and local taxes	758	6
Social Security taxes	8,106	7
PSC Remainder Assessment	989	8
Other (explain):		
NONE		9
Total payments and other debits	9,853	
Balance end of year	105,000	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2005 REVENUE BONDS	15,603	61,859	62,411	15,051	1
Subtotal	15,603	61,859	62,411	15,051	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
SAFE DRINKING WATER LOAN	16,480	97,328	97,819	15,989	3
BANK NOTE PAYABLE	2,931	9,052	10,101	1,882	4
Subtotal	19,411	106,380	107,920	17,871	
Notes Payable (231)					
SHORT TERM BANK NOTES	0			0	5
SHORT TERM BANK NOTE	0			0	6
Subtotal	0	0	0	0	
Total	35,014	168,239	170,331	32,922	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEBT SERVICE	120,841	3
Total (Acct. 125):	120,841	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	513,390	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	513,390	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	170,076	23
NONE		24
Total (Acct. 253):	170,076	

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)	7,166,706	0	0	0	7,166,706	1
Materials and Supplies	18,745	0	0	0	18,745	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,034,256	0	0	0	1,034,256	4
Customer Advances for Construction					0	5
Regulatory Liability	176,617	0	0	0	176,617	6
NONE					0	7
Average Net Rate Base	5,974,578	0	0	0	5,974,578	
Net Operating Income	396,356	0	0	0	396,356	8
Net Operating Income as a percent of						
Average Net Rate Base	6.63%	N/A	N/A	N/A	6.63%	

**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	183,159	0	0	0	183,159	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,083	0	0	0	13,083	3
Other (specify):					0	4
Balance End of Year	170,076	0	0	0	170,076	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	971,175	987,961	1
Total Sales of Water	971,175	987,961	
Other Operating Revenues			
Forfeited Discounts (470)	8,327	8,050	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	0	0	5
Total Other Operating Revenues	8,327	8,050	
Total Operating Revenues	979,502	996,011	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	167,183	172,150	6
General Operating Expenses (680-691)	112,534	150,365	7
Total Operation and Maintenance Expenses	279,717	322,515	
Other Operating Expenses			
Depreciation Expense (403)	189,076	188,414	8
Amortization Expense (404-407)		0	9
Taxes (408)	114,353	11,283	10
Total Other Operating Expenses	303,429	199,697	
Total Operating Expenses	583,146	522,212	
NET OPERATING INCOME	396,356	473,799	

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)	849	13,428	231,812	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	849	13,428	231,812	
Metered Sales to General Customers (461)				
Residential (461.1)	899	16,943	374,836	5
Commercial (461.2)	9	349	6,000	6
Industrial (461.3)				7
Public Authority (461.4)	1	6	507	8
Total Metered Sales to General Customers (461)	909	17,298	381,343	
Private Fire Protection Service (462)	2		192	9
Public Fire Protection Service (463)	7,416		357,828	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	9,176	30,726	971,175	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	357,828	3
NONE		4
Total Public Fire Protection Service (463)	357,828	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	8,327	6
Other (specify):		
Total Forfeited Discounts (470)	8,327	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department		10
Other (specify):		
Total Other Water Revenues (474)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	82,024	95,086	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	25,409	22,236	3
Chemicals (630)		0	4
Supplies and Expenses (640)	31,424	31,218	5
Repairs of Water Plant (650)	18,450	15,098	6
Transportation Expenses (660)	9,876	8,512	7
Total Plant Operation and Maintenance Expenses	167,183	172,150	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	28,465	26,661	8
Office Supplies and Expenses (681)	18,469	32,650	9
Outside Services Employed (682)	15,600	23,527	10
Insurance Expense (684)	5,324	19,043	11
Employees Pensions and Benefits (686)	44,113	47,845	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	124	639	14
Uncollectible Accounts (690)	439	0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	112,534	150,365	
Total Operation and Maintenance Expenses	279,717	322,515	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The rate is higher due to more on peak demand usage.

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 684: The decrease in insurance expense was due to the utility paying the Town for four years of insurance expense in 2009.

Account 682: The decrease in outside services expense was due to lower audit expense.

Account 681: The decrease in office supplies and expenses is due to lower expenses for phone lines and fewer purchases of office supplies

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		105,000	500	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
Net property tax equivalent		105,000	500	
Social Security		8,106	9,142	3
PSC Remainder Assessment		989	1,523	4
Other (specify): PROPERTY TAXES		258	118	5
Total tax expense		114,353	11,283	

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			Adams				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168496				3
County tax rate	mills		6.448307				4
Local tax rate	mills		3.256811				5
School tax rate	mills		10.121423				6
Voc. school tax rate	mills		1.631580				7
Other tax rate - Local	mills		0.091199				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.717816				10
Less: state credit	mills		1.596153				11
Net tax rate	mills		20.121663				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.256811				14
Combined School Tax Rate	mills		11.753003				15
Other Tax Rate - Local	mills		0.091199				16
Total Local & School Tax	mills		15.101013				17
Total Tax Rate	mills		21.717816				18
Ratio of Local and School Tax to Total	dec.		0.695328				19
Total tax net of state credit	mills		20.121663				20
Net Local and School Tax Rate	mills		13.991163				21
Utility Plant, Jan. 1	\$	7,992,115	7,992,115				22
Materials & Supplies	\$	17,466	17,466				23
Subtotal	\$	8,009,581	8,009,581				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,009,581	8,009,581				26
Assessment Ratio	dec.		1.006900				27
Assessed Value	\$	8,064,847	8,064,847				28
Net Local & School Rate	mills		13.991163				29
Tax Equiv. Computed for Current Year	\$	112,837	112,837				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	105,000					32 33
Tax equiv. for current year (see note 6)	\$	105,000					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

The other local tax rate is levied for the Tri-Lake Sanitary District.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	120				120	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	120	0	0	0	120	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	193,637				193,637	4
Structures and Improvements (311)	326,292				326,292	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	871,565				871,565	8
Supply Mains (316)	21,386				21,386	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,412,880	0	0	0	1,412,880	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	168,780				168,780	12
Other Power Production Equipment (323)	6,024				6,024	13
Electric Pumping Equipment (325)	442,289				442,289	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,911				1,911	16
Total Pumping Plant	619,004	0	0	0	619,004	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	587,145				587,145	18
Sand or Other Media Filtration Equipment (332)	720,278				720,278	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,307,423	0	0	0	1,307,423	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	518,788				518,788	24
Transmission and Distribution Mains (343)	2,194,874				2,194,874	25
Services (345)	63,521				63,521	26
Meters (346)	184,288	538	2,993		181,833	27
Hydrants (348)	608,699	1,775	4,181		606,293	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,570,170	2,313	7,174	0	3,565,309	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0	61,500			61,500	31
Office Furniture and Equipment (391)	23,544				23,544	32
Computer Equipment (391.1)	23,166				23,166	33
Transportation Equipment (392)	36,923				36,923	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	145,157				145,157	41
Total General Plant	228,790	61,500	0	0	290,290	
Total utility plant in service directly assignable	7,138,387	63,813	7,174	0	7,195,026	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	7,138,387	63,813	7,174	0	7,195,026	

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 \$10,000, please explain. If applicable, provide construction authorization.

Account 390: The utility constructed a building to store tools and miscellaneous equipment.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	374,896				374,896	25
Services (345)	478,032	16,573			494,605	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	0				0	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	852,928	16,573	0	0	869,501	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	800				800	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	800	0	0	0	800	
Total utility plant in service directly assignable	853,728	16,573	0	0	870,301	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	853,728	16,573	0	0	870,301	

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			2,443	2,443	1
February			2,242	2,242	2
March			2,617	2,617	3
April			3,384	3,384	4
May			4,145	4,145	5
June			3,847	3,847	6
July			4,559	4,559	7
August			4,983	4,983	8
September			5,909	5,909	9
October			3,457	3,457	10
November			4,467	4,467	11
December			2,779	2,779	12
Total annual pumpage	0	0	44,832	44,832	

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):	44,832	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	44,832	4
Less: Gallons (000's) sold (Revenue Water):	30,726	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	14,106	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,500	8
Gallons (000's) used for fire protection:	248	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	6,358	11
Subtotal Authorized System Uses:	9,106	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	2,000	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	2,000	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	1,000	18
Subtotal Water Losses:	5,000	19
Percentage of water entering distribution system sold:	69%	20
Percentage of Real and Apparent Losses:	11%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, 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.)	487	29
Date of maximum: 09/02/2010		30
Cause of maximum: Flushing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	33
Date of minimum: 03/19/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	116,246	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:	0	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	2,400	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #4	4	85	30	936,000	Yes	1
WELL #1	1	80	30	1,224,000	No	2
WELL #2	2	85	30	1,765,440	No	3
WELL #3	3	84	30	936,000	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	WELL #1	WELL #4		1
Location	308 PENHURST	299 LEISURE LANE		2
Purpose	S	P		3
Destination	R	D		4
Pump Manufacturer	LAYNE	GE		5
Year Installed	1971	2007		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	850	650		8
Pump Motor or Standby Engine Mfr	GE	AUTOMATIC CUMMINGS		10
Year Installed	1985	2007		11
Type	NATURAL GAS	NATURAL GAS		12
Horsepower	40	300		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ELEVATED TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2003		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	144		6
Total capacity in gallons (actual)	250,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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.)	0.9398		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)			
A	D	3.000	60,074				60,074	1
A	D	4.000	23,150				23,150	2
A	D	6.000	48,207				48,207	3
P	D	6.000	800				800	4
P	S	6.000	1,400				1,400	5
A	D	8.000	3,223				3,223	6
P	D	8.000	5,991				5,991	7
P	S	8.000	1,100				1,100	8
P	D	12.000	39,406				39,406	9
P	S	12.000	400				400	10
Total Within Municipality			183,751	0	0	0	183,751	
Total Utility			183,751	0	0	0	183,751	

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	754	0			754		1
M	1.000	423	11			434		2
P	1.000	65				65		3
P	2.000	1				1		4
M	2.000	9				9		5
Total Utility		1,252	11	0	0	1,263	0	

WATER SERVICES

Water Services (Page W-22)

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

The new services were financed by contributions from customers.

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

Utility-Owned Service not in use at the end of the year is zero.

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	898	12	16		894	1	1
0.750	23				23	0	2
1.000	11				11	0	3
2.000	3				3	0	4
3.000	1				1	0	5
Total:	936	12	16	0	932	1	

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	881	2	0	0	0	11	894	1
0.750	21	0	0	0	0	2	23	2
1.000	2	6	0	1	0	2	11	3
2.000	0	1	0	0	0	2	3	4
3.000	0	1	0	0	0	0	1	5
Total:	904	10	0	1	0	17	932	

METERS

Meters (Page W-23)

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

Meters 1" or smaller are replaced at least every 20 years. The current meters are only four years old and are tested upon request only. Testing will begin when the meters are ten years old.

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.

Station meters were tested in 2010.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	110	1	1		110	2
Total Fire Hydrants	110	1	1	0	110	
Flushing Hydrants						
	35				35	3
Total Flushing Hydrants	35	0	0	0	35	

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:	145
Number of distribution system valves end of year:	339
Number of distribution valves operated during year:	175

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well 1	Magnetic	10/1/2010	1
Station Meter	6	Well 4	Magnetic	10/1/2010	2
Station Meter	8	Well 3	Magnetic	10/1/2010	3
Station Meter	8	Tower	Magnetic	10/1/2010	4
Station Meter	8	Filter Building	Magnetic	10/1/2010	5
Station Meter	8	Filter Building	Magnetic	10/1/2010	6
Station Meter	8	Well 2	Compound	10/1/2010	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)
Adams	County	
	Towns	
	ROME	909
	Total Towns:	909
Total Adams	County:	909
Total Company:		909