



3014 (01-03-11)

**ANNUAL REPORT**

OF

Name: TOMAH WATER UTILITY

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Principal Office: 819 SUPERIOR AVE  
TOMAH, WI 54660

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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.



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** TOMAH WATER UTILITY

**Utility Address:** 819 SUPERIOR AVE  
TOMAH, WI 54660

**When was utility organized?** 4/1/1895

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS LINDA J NIEBUHR

**Title:** ADMINISTRATIVE ASSISTANT

**Office Address:**

819 SUPERIOR AVE  
TOMAH, WI 54660

**Telephone:** (608) 374 - 7452

**Fax Number:** (608) 374 - 7444

**Email Address:** lniebuhr@ci.tomah.wi.us

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

**Name:** MR. GEORGE WRIGHT

**Title:** PUBLIC WORKS AND UTILITIES COMMISSION PRESIDENT

**Office Address:**

324 W. VETERANS STREET  
TOMAH, WI 54660

**Telephone:** (608) 372 - 6739

**Fax Number:**

**Email Address:**

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

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

**Name:** CLIFTON GUNDERSON, LLP

**Title:** CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

**Office Address:**

435 JULIE STREET  
TOMAH, WI 54660

**Telephone:** (608) 372 - 2177

**Fax Number:** (608) 372 - 5462

**Email Address:** debra.welch@cliftoncpa.com

**Date of most recent audit report:** 4/30/2011

**Period covered by most recent audit:** 12/31/10

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR KEN PATTERSON

**Title:** DIRECTOR OF PUBLIC WORKS & UTILITIES

**Office Address:** 631

819 SUPERIOR AVE

TOMAH, WI 54660

**Telephone:** (608) 374 - 7431

**Fax Number:** (608) 374 - 7444

**Email Address:**

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**Name of utility commission/committee:** PUBLIC WORKS & UTILITIES COMMISSION

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

MR JOHN CRAM, MEMBER

MR TONY FARMER, MEMBER

MR DENNIS GREENO, MEMBER

MR KEN PATTERSON, SECRETARY

MR JOHN RUSCH, MAYOR

MR TED SCHLEICHER, MEMBER

MR RON TRALMER, MEMBER

MR GEORGE WRIGHT, PRESIDENT

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**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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**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)	2,050,931	2,042,848	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	766,887	950,595	2
Depreciation Expense (403)	351,720	342,060	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	315,449	304,170	5
<b>Total Operating Expenses</b>	<b>1,434,056</b>	<b>1,596,825</b>	
<b>Net Operating Income</b>	<b>616,875</b>	<b>446,023</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>616,875</b>	<b>446,023</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)	0	0	9
Interest and Dividend Income (419)	31,087	46,696	10
Miscellaneous Nonoperating Income (421)	139,990	7,511	11
<b>Total Other Income</b>	<b>171,077</b>	<b>54,207</b>	
<b>Total Income</b>	<b>787,952</b>	<b>500,230</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(29,645)	(29,645)	12
Other Income Deductions (426)	79,672	78,753	13
<b>Total Miscellaneous Income Deductions</b>	<b>50,027</b>	<b>49,108</b>	
<b>Income Before Interest Charges</b>	<b>737,925</b>	<b>451,122</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	121,066	65,304	14
Amortization of Debt Discount and Expense (428)	2,747	1,509	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>123,813</b>	<b>66,813</b>	
<b>Net Income</b>	<b>614,112</b>	<b>384,309</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,533,252	10,148,943	20
Balance Transferred from Income (433)	614,112	384,309	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>11,147,364</b>	<b>10,533,252</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	2,050,931	0	2,050,931	1
<b>Total (Acct. 400):</b>	<b>2,050,931</b>	<b>0</b>	<b>2,050,931</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	766,887	0	766,887	2
<b>Total (Acct. 401-402):</b>	<b>766,887</b>	<b>0</b>	<b>766,887</b>	
<b>Depreciation Expense (403):</b>				
Derived	351,720	0	351,720	3
<b>Total (Acct. 403):</b>	<b>351,720</b>	<b>0</b>	<b>351,720</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	315,449	0	315,449	5
<b>Total (Acct. 408):</b>	<b>315,449</b>	<b>0</b>	<b>315,449</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			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	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>616,875</b>	<b>0</b>	<b>616,875</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>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
CASH AND INVESTMENTS	4,549	0	4,549	11
INTEREST INCOME	26,538		26,538	12
<b>Total (Acct. 419):</b>	<b>31,087</b>	<b>0</b>	<b>31,087</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		90,114	90,114	13
MISC. REVENUE-BAB REBATES	22,176	0	22,176	14

## 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>				
GAIN ON DISPOSAL OF LAND	27,700		27,700	15
<b>Total (Acct. 421):</b>	<b>49,876</b>	<b>90,114</b>	<b>139,990</b>	
<b>TOTAL OTHER INCOME:</b>	<b>80,963</b>	<b>90,114</b>	<b>171,077</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(29,645)	0	(29,645)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(29,645)</b>	<b>0</b>	<b>(29,645)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	79,672	79,672	18
NONE			0	19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>79,672</b>	<b>79,672</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(29,645)</b>	<b>79,672</b>	<b>50,027</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	121,066	0	121,066	20
<b>Total (Acct. 427):</b>	<b>121,066</b>	<b>0</b>	<b>121,066</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT	2,174	0	2,174	21
AMORTIZATION OF DEBT ISSUANCE	573		573	22
<b>Total (Acct. 428):</b>	<b>2,747</b>	<b>0</b>	<b>2,747</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	23
<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	24
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>123,813</b>	<b>0</b>	<b>123,813</b>	
<b>NET INCOME:</b>	<b>603,670</b>	<b>10,442</b>	<b>614,112</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	6,561,141	3,972,111	10,533,252	27
<b>Total (Acct. 216):</b>	<b>6,561,141</b>	<b>3,972,111</b>	<b>10,533,252</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	603,670	10,442	614,112	28
<b>Total (Acct. 433):</b>	<b>603,670</b>	<b>10,442</b>	<b>614,112</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>7,164,811</b>	<b>3,982,553</b>	<b>11,147,364</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	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					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	2,050,931	0	0	0	<b>2,050,931</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	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				<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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,050,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,050,931</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	288,931	0	288,931	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,290	0	1,290	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>290,221</b>	<b>0</b>	<b>290,221</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	5.0	1
Electric		2
Gas		3
Sewer		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)	18,569,962	17,492,280	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,764,163	4,460,867	2
<b>Net Utility Plant</b>	<b>13,805,799</b>	<b>13,031,413</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	195,017	258,332	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>195,017</b>	<b>258,332</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	223,824	286,820	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	4,918,691	4,021,698	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	175,386	170,000	15
Other Accounts Receivable (143)	23,026	20,737	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	495,810	194,166	18
Plant Materials and Operating Supplies (154)	28,926	27,626	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)	2,450	3,408	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>5,868,113</b>	<b>4,724,455</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	51,299	26,782	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>51,299</b>	<b>26,782</b>	
<b>Total Assets and Other Debits</b>	<b>19,920,228</b>	<b>18,040,982</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,041,552	2,041,552	<b>33</b>
Appropriated Earned Surplus (215)	0	0	<b>34</b>
Unappropriated Earned Surplus (216)	11,147,364	10,533,252	<b>35</b>
<b>Total Proprietary Capital</b>	<b>13,188,916</b>	<b>12,574,804</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	5,823,778	4,624,172	<b>36</b>
Advances from Municipality (223)	0	0	<b>37</b>
Other Long-Term Debt (224)	0	0	<b>38</b>
<b>Total Long-Term Debt</b>	<b>5,823,778</b>	<b>4,624,172</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>39</b>
Accounts Payable (232)	94,704	35,555	<b>40</b>
Payables to Municipality (233)	54,131	8,560	<b>41</b>
Customer Deposits (235)	0	0	<b>42</b>
Taxes Accrued (236)	299,935	288,144	<b>43</b>
Interest Accrued (237)	13,138	13,556	<b>44</b>
Tax Collections Payable (241)	0	0	<b>45</b>
Miscellaneous Current and Accrued Liabilities (242)	39,767	61,154	<b>46</b>
<b>Total Current and Accrued Liabilities</b>	<b>501,675</b>	<b>406,969</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>47</b>
Customer Advances for Construction (252)	20,467	20,000	<b>48</b>
Other Deferred Credits (253)	385,392	415,037	<b>49</b>
<b>Total Deferred Credits</b>	<b>405,859</b>	<b>435,037</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)	0	0	<b>52</b>
Miscellaneous Operating Reserves (265)	0	0	<b>53</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>19,920,228</b>	<b>18,040,982</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	17,492,280	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)	13,470,776	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,094,795	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)	4,391				8
<b>Total Utility Plant</b>	<b>18,569,962</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)	3,619,378	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,144,785	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>4,764,163</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>13,805,799</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>	3,395,754				<b>3,395,754</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	351,720				<b>351,720</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	32,067				<b>32,067</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>
TRADE-IN VALUE OF TRUCK	10,826				<b>10,826</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>394,613</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>394,613</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	170,989				<b>170,989</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>170,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>170,989</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,619,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,619,378</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>	1,065,113				1,065,113	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	79,672				79,672	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
<b>Total credits</b>	<b>79,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,672</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
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
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>1,144,785</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,144,785</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

- |   |
|---|
| <ol style="list-style-type: none"> <li>1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.</li> <li>2. Other items may be grouped by classes of property.</li> <li>3. Describe in detail any investment in sewer department carried in this account.</li> </ol> |
|---|

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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		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	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					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)	28,926	27,626	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
<b>Total Materials and Supplies</b>	<b>28,926</b>	<b>27,626</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>				
2004-REFUNDING BOND	1,509	428	503	1
2009-BONDS DISCOUNT	666	428	12,645	2
2009-BONDS EXPENSE	573	428	10,887	3
2009-BONDS EXPENSE	0	428	13,718	4
2010-BONDS DISCOUNT	0	428	13,546	5
<b>Total</b>			<b>51,299</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<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	2,041,552	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>2,041,552</u></u>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
CWF #1 LOAN	12/23/2003	05/01/2023	1.64%	664,272	1
2004 WATER SYSTEM BONDS	09/13/2004	11/01/2010	3.20%	0	2
CWF #2 LOAN	11/24/2004	05/01/2024	1.42%	833,571	3
2005 WATER SYSTEM BONDS	06/01/2005	05/01/2020	3.86%	310,000	4
CWF #3 LOAN	12/27/2006	05/01/2026	1.48%	1,352,935	5
2009 BONDS	12/02/2009	12/01/2029	5.60%	1,210,000	6
2010 BONDS	12/30/2010	12/01/2030	6.26%	1,453,000	7
<b>Total Bonds (Account 221):</b>				<b>5,823,778</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%	0	1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	288,144	1
<b>Accruals:</b>		
Charged water department expense	315,449	2
Charged electric department expense		3
Charged sewer department expense	9,285	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>324,734</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	288,144	6
Social Security taxes	22,777	7
PSC Remainder Assessment	2,022	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>312,943</b>	
<b>Balance end of year</b>	<b>299,935</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>					
2003 CLEAN WATER FUND LOAN	1,952	11,211	11,335	<b>1,828</b>	1
2005A REVENUE BONDS	2,239	12,768	12,935	<b>2,072</b>	2
2004 CLEAN WATER FUND LOAN	2,099	12,081	12,208	<b>1,972</b>	3
2006 CLEAN WATER FUND LOAN	3,515	20,477	20,644	<b>3,348</b>	4
2004A REVENUE BONDS	335	669	1,004	<b>0</b>	5
2010 BONDS		477	0	<b>477</b>	6
2009 BONDS	3,416	63,383	63,358	<b>3,441</b>	7
<b>Subtotal</b>	<b>13,556</b>	<b>121,066</b>	<b>121,484</b>	<b>13,138</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			<b>0</b>	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			<b>0</b>	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>13,556</b>	<b>121,066</b>	<b>121,484</b>	<b>13,138</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
RESERVE FUND-WATER SYSTEM BONDS	70,312	3
RESERVE FUND-CWF LOANS	124,705	4
<b>Total (Acct. 125):</b>	<b>195,017</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	175,386	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>175,386</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
TAX ROLL FOR DELINQUENT WATER BILLS	15,405	15
TAX ROLL FOR DELINQUENT WATER SERVICE APPS	7,621	16
<b>Total (Acct. 143):</b>	<b>23,026</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER FOR REIMBURSEMENT OF PROJECT COSTS	87,692	17
DUE FROM MUNICIPALITY FOR REIMBURSEMENT OF PROJECT COSTS	408,118	18
<b>Total (Acct. 145):</b>	<b>495,810</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>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNICIPALITY FOR BOND COSTS	54,131	25
<b>Total (Acct. 233):</b>	<b>54,131</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	385,392	26
NONE		27
<b>Total (Acct. 253):</b>	<b>385,392</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.

A/c 143, 145, and/or 233: "Due from Sewer", Due from City", "Tax Roll", and Due to City" are  
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)	12,950,152	0	0	0	<b>12,950,152</b>	<b>1</b>
Materials and Supplies	28,276	0	0	0	<b>28,276</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,507,566	0	0	0	<b>3,507,566</b>	<b>4</b>
Customer Advances for Construction	20,467				<b>20,467</b>	<b>5</b>
Regulatory Liability	400,214	0	0	0	<b>400,214</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>9,050,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,050,181</b>	
Net Operating Income	616,875	0	0	0	<b>616,875</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.82%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.82%</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	415,037	0	0	0	415,037	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	29,645	0	0	0	29,645	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>385,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>385,392</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.**

N/A

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**2. Leaseholder changes.**

N/A

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**3. Extensions of service.**

N/A

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

N/A

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

N/A

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

N/A

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**7. Any additional matters.**

N/A

## 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)	2,006,260	2,002,964	1
<b>Total Sales of Water</b>	<b>2,006,260</b>	<b>2,002,964</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	10,530	9,996	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	34,141	29,888	5
<b>Total Other Operating Revenues</b>	<b>44,671</b>	<b>39,884</b>	
<b>Total Operating Revenues</b>	<b>2,050,931</b>	<b>2,042,848</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	201,268	190,417	7
Water Treatment Expenses (630-635)	121,933	147,449	8
Transmission and Distribution Expenses (640-655)	162,567	352,056	9
Customer Accounts Expenses (901-906)	12,252	14,243	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	268,867	246,430	12
<b>Total Operation and Maintenance Expenses</b>	<b>766,887</b>	<b>950,595</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	351,720	342,060	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	315,449	304,170	15
<b>Total Other Operating Expenses</b>	<b>667,169</b>	<b>646,230</b>	
<b>Total Operating Expenses</b>	<b>1,434,056</b>	<b>1,596,825</b>	
<b>NET OPERATING INCOME</b>	<b>616,875</b>	<b>446,023</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 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,027	118,890	769,359	5
Commercial (461.2 )	436	108,307	460,122	6
Industrial (461.3 )	31	45,054	145,534	7
Public Authority (461.4 )	63	56,599	188,598	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,557</b>	<b>328,850</b>	<b>1,563,613</b>	
Private Fire Protection Service (462 )	3,582		44,575	9
Public Fire Protection Service (463 )	52		398,072	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>7,191</b>	<b>328,850</b>	<b>2,006,260</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>		
Wholesale fire protection billed	0	1
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	2
<b>Other (specify):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	398,072	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>398,072</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
NONE		6
Customer late payment charges	10,530	7
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>10,530</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISC. SERVICE REVENUES-WATER SERVICE APPLICATIONS	3,195	10
Return on net investment in meters charged to sewer department	30,946	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>34,141</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)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	72,104	75,200	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	82,075	74,046	7
Operation Supplies and Expenses (623)	13,772	9,393	8
Maintenance of Pumping Plant (625)	33,317	31,778	9
<b>Total Pumping Expenses</b>	<b>201,268</b>	<b>190,417</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	59,264	59,824	10
Chemicals (631)	51,540	54,969	11
Operation Supplies and Expenses (632)	10,065	12,159	12
Maintenance of Water Treatment Plant (635)	1,064	20,497	13
<b>Total Water Treatment Expenses</b>	<b>121,933</b>	<b>147,449</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	63,153	72,163	14
Operation Supplies and Expenses (641)	38,129	68,262	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	129,992	16
Maintenance of Mains (651)	30,116	52,449	17
Maintenance of Services (652)	16,007	12,351	18
Maintenance of Meters (653)	13,244	13,949	19
Maintenance of Hydrants (654)	1,918	2,890	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>162,567</b>	<b>352,056</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	0	0	22
Accounting and Collecting Labor (902)	4,552	4,470	23
Supplies and Expenses (903)	7,700	9,773	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>12,252</b>	<b>14,243</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)	66,385	61,566	28
Office Supplies and Expenses (921)	9,239	14,938	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	20,157	13,650	31
Property Insurance (924)	15,425	15,576	32
Injuries and Damages (925)	0	1,476	33
Employee Pensions and Benefits (926)	140,299	123,048	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	4,882	4,620	36
Transportation Expenses (933)	12,480	11,556	37
Maintenance of General Plant (935)	0	0	38
<b>Total Administrative and General Expenses</b>	<b>268,867</b>	<b>246,430</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>766,887</b>	<b>950,595</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.

A/c 620: Total annual pumpage decreased slightly from previous year resulting in less labor expense.

A/c 622: Increase in power costs resulted in this increase from previous year.

A/c 623: Replaced equipment in Well #6 resulting in this increase.

A/c 625: Cost of maintenance material increased from the previous year resulting in this increase.

A/c 631: Chemical products used have decreased in cost resulting in this decrease.

A/c 635: Normal maintenance on water plant resulting in this decrease.

A/c 640, 641 & 651: Didn't require as much maintenance on mains this year resulting in the decrease in these accounts.

A/c 650: Normal maintenance on reservoirs resulting in this decrease.

A/c 926: Benefits and insurance premiums that utility is responsible for increased from previous year resulting in this increase.

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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		299,935	288,144	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,285	8,655	2
<b>Net property tax equivalent</b>		<b>290,650</b>	<b>279,489</b>	
Social Security		22,777	22,959	3
PSC Remainder Assessment		2,022	1,722	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>315,449</b>	<b>304,170</b>	

## 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			Monroe				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.168620				3
County tax rate	mills		5.749260				4
Local tax rate	mills		7.268280				5
School tax rate	mills		7.965080				6
Voc. school tax rate	mills		2.032640				7
Other tax rate - Local	mills		0.629870				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.813750</b>				<b>10</b>
Less: state credit	mills		1.180000				11
<b>Net tax rate</b>	mills		<b>22.633750</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.268280</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.997720</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.629870</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.895870</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.813750</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.751493</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.633750</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.009108</b>				<b>21</b>
Utility Plant, Jan. 1	\$	17,492,280	17,492,280				22
Materials & Supplies	\$	27,626	27,626				23
<b>Subtotal</b>	\$	<b>17,519,906</b>	<b>17,519,906</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>17,519,906</b>	<b>17,519,906</b>				<b>26</b>
Assessment Ratio	dec.		1.006500				27
<b>Assessed Value</b>	\$	<b>17,633,785</b>	<b>17,633,785</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.009108</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>299,935</b>	<b>299,935</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	203,611					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>299,935</b>					<b>34</b>
Footnotes							35

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## PROPERTY TAX EQUIVALENT (WATER)

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### 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 Tax Rate - Local" is the tax for the Lake District.

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## 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	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	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	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)	863,558				863,558	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>863,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>863,558</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	172,018		16,000		156,018	11
Structures and Improvements (321)	1,654,182				1,654,182	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	632,536	39,972	15,000		657,508	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	243,919				243,919	16
<b>Total Pumping Plant</b>	<b>2,702,655</b>	<b>39,972</b>	<b>31,000</b>	<b>0</b>	<b>2,711,627</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	758,466				758,466	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>758,466</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>758,466</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	20,028				20,028	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	746,190				746,190	24
Transmission and Distribution Mains (343)	3,798,979	637,718	85,196		4,351,501	25
Services (345)	1,195,388	212,948	34,060		1,374,276	26
Meters (346)	1,084,800	163,102	540		1,247,362	27
Hydrants (348)	523,891	138,528	9,450		652,969	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	29
<b>Total Transmission and Distribution Plant</b>	<b>7,369,276</b>	<b>1,152,296</b>	<b>129,246</b>	<b>0</b>	<b>8,392,326</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	724				724	30
Structures and Improvements (390)	301,053				301,053	31
Office Furniture and Equipment (391)	2,298				2,298	32
Computer Equipment (391.1)	61,643				61,643	33
Transportation Equipment (392)	82,033	35,968	26,743		91,258	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	76,630				76,630	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	211,193				211,193	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>735,574</b>	<b>35,968</b>	<b>26,743</b>	<b>0</b>	<b>744,799</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,429,529</b>	<b>1,228,236</b>	<b>186,989</b>	<b>0</b>	<b>13,470,776</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>12,429,529</b>	<b>1,228,236</b>	<b>186,989</b>	<b>0</b>	<b>13,470,776</b>	

## 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	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	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	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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
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
<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	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	4,031,707	54,833			4,086,540	25
Services (345)	720,638	18,360			738,998	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	252,336	16,921			269,257	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>5,004,681</b>	<b>90,114</b>	<b>0</b>	<b>0</b>	<b>5,094,795</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,004,681</b>	<b>90,114</b>	<b>0</b>	<b>0</b>	<b>5,094,795</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,004,681</b>	<b>90,114</b>	<b>0</b>	<b>0</b>	<b>5,094,795</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			27,922	27,922	1
February			24,806	24,806	2
March			28,589	28,589	3
April			30,274	30,274	4
May			32,802	32,802	5
June			33,488	33,488	6
July			36,621	36,621	7
August			34,932	34,932	8
September			30,832	30,832	9
October			34,260	34,260	10
November			27,767	27,767	11
December			26,199	26,199	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>368,492</b>	<b>368,492</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):	368,492	<b>2</b>
Less: Gallons (000's) used in the treatment process:	1,711	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>366,781</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	328,850	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>37,931</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	2,989	<b>8</b>
Gallons (000's) used for fire protection:	75	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	0	<b>10</b>
Gallons (000's) used for other system uses:	1,267	<b>11</b>
Subtotal Authorized System Uses:	<b>4,331</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	1,440	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	36	<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>32,124</b>	<b>18</b>
Subtotal Water Losses:	<b>33,600</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>90%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>9%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
N/A		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
N/A		<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.)	1,564	<b>29</b>
Date of maximum: 10/12/2010		<b>30</b>
Cause of maximum: NORMAL		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	659	<b>33</b>
Date of minimum: 12/25/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	686,330	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name: N/A		<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:	2	<b>40</b>
Number of service breaks repaired this year:	1	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	9,189	<b>43</b>
Outside municipality?	75	<b>44</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1708 KREYER CREEK	EAST - 11	250	30	2,016,000	Yes	<b>1</b>
23082 FLARE AVE. (EGGLESON ST)	NORTH - 10	250	30	994,000	Yes	<b>2</b>
24033 GOOSE AVE. (CENTER DRIVE)	SOUTH - 9	175	24	576,000	Yes	<b>3</b>
2675 WELL 12 STREET	EAST - 12	185	30	1,152,000	Yes	<b>4</b>
517 PACKARD STREET	WEST - 6	325	24	648,000	Yes	<b>5</b>

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## 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	EAST - 11	EAST - 12	NORTH - 10	1
Location	1708 KREYER CREEK	2675 WELL 12 STREET	23082 FLARE AVE. (EGGLESON)	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	2002	2005	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	800	600	8
Pump Motor or Standby Engine Mfr	GE	U.S.	U.S.	10
Year Installed	2002	2005	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SOUTH - 9	WEST - 6		15
Location	4033 GOOSE AVE (CENTER DRIVE)	517 PACKARD ST.		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	MID AMERICAN	GOULDS		19
Year Installed	2010	2001		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	400	500		22
Pump Motor or Standby Engine Mfr	G.E.	G.E.		24
Year Installed	1991	2001		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	50	60		27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTH TOMAH DISTRIBUTION		SOUTH TOMAH DISTRIBUTION	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1991	1971		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	164	158		6
Total capacity in gallons (actual)	500,000	1,000,000		7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			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.)	2.0160			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	N			15
Footnotes				16

## 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	2.000	1,880		1,588		292	1	
M	D	4.000	17,069	33	3,211		13,891	2	
M	D	6.000	98,726	718	4,114		95,330	3	
M	D	8.000	103,700	11,822	2,282		113,240	4	
P	D	8.000	81				81	5	
M	D	10.000	46,219				46,219	6	
M	D	12.000	68,246	572	51		68,767	7	
P	D	12.000	1,289				1,289	8	
P	D	14.000	2,972				2,972	9	
<b>Total Within Municipality</b>			<b>340,182</b>	<b>13,145</b>	<b>11,246</b>	<b>0</b>	<b>342,081</b>		
M	D	6.000	2,587				2,587	10	
M	D	8.000	1,096				1,096	11	
<b>Total Outside of Municipality</b>			<b>3,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,683</b>		
<b>Total Utility</b>			<b>343,865</b>	<b>13,145</b>	<b>11,246</b>	<b>0</b>	<b>345,764</b>		

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## WATER MAINS

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**Water Mains (Page W-21)**

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

1,021 feet of mains were added by developers - \$54,833 - balance was paid for by utility.

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## 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	1,136		145		991		1
M	1.000	1,744	176	28		1,892		2
M	1.500	84	1	1		84		3
M	2.000	82	1	1		82		4
M	3.000	1				1		5
M	4.000	21	1	1		21		6
M	6.000	18	1			19		7
M	8.000	17				17		8
M	10.000	3	1			4		9
M	12.000	1				1		10
<b>Total Utility</b>		<b>3,107</b>	<b>181</b>	<b>176</b>	<b>0</b>	<b>3,112</b>	<b>0</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.**

Seven services were added by developers - \$18,360 - balance were paid for by the utility.

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

There are services temporarily not in use, however there are no services actually shut-off.

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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)	
0.625	3,168	66	3		3231	325	1
0.750	3				3	0	2
1.000	195				195	21	3
1.500	65				65	15	4
2.000	68	2			70	13	5
3.000	18	2	2		18	5	6
4.000	5				5	3	7
6.000	0			3	3		8
10.000	1			2	3	1	9
<b>Total:</b>	<b>3,523</b>	<b>70</b>	<b>5</b>	<b>5</b>	<b>3593</b>	<b>383</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)	
0.625	2,959	222	13	12	0	25	<b>3231</b>	<b>1</b>
0.750	2	0	0	0	0	1	<b>3</b>	<b>2</b>
1.000	64	110	6	14	0	1	<b>195</b>	<b>3</b>
1.500	2	48	2	11	0	2	<b>65</b>	<b>4</b>
2.000	0	45	6	18	0	1	<b>70</b>	<b>5</b>
3.000	0	9	3	5	0	1	<b>18</b>	<b>6</b>
4.000	0	2	1	2	0	0	<b>5</b>	<b>7</b>
6.000					3		<b>3</b>	<b>8</b>
10.000	0	0	0	1	2	0	<b>3</b>	<b>9</b>
<b>Total:</b>	<b>3,027</b>	<b>436</b>	<b>31</b>	<b>63</b>	<b>5</b>	<b>31</b>	<b>3593</b>	

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## METERS

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**Meters (Page W-23)**

**Explain all reported adjustments.**

Adjustments were made to account for 5 station meters not previously in the meter count.

**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

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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	4				4	1
Within Municipality	500	29	16		513	2
<b>Total Fire Hydrants</b>	<b>504</b>	<b>29</b>	<b>16</b>	<b>0</b>	<b>517</b>	
<b>Flushing Hydrants</b>						
	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:	250
Number of distribution system valves end of year:	892
Number of distribution valves operated during year:	230

## 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	North-10	Other	6/16/2009	1
Station Meter	6	West-6	Other	6/16/2009	2
Station Meter	6	South-9	Other	6/16/2009	3
Station Meter	10	East-12	Magnetic	10/31/2010	4
Station Meter	10	East-11	Other	6/16/2009	5

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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)

If Meter Type is "other," please explain.

The "other" meter type is "prop" which is not listed as an option.

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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>Monroe County</b>	
<b>Cities</b>	
TOMAH	3,557
<b>Total Cities:</b>	<b>3,557</b>
<b>Total Monroe County:</b>	<b>3,557</b>
<b>Total Company:</b>	<b>3,557</b>