



3013 (01-03-11)

**ANNUAL REPORT**

OF

Name: WATERTOWN WATER DEPARTMENT

---

Principal Office: 800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 53094-0004

---

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 PAUL LANGE of  
(Person responsible for accounts)

WATERTOWN WATER DEPARTMENT, 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)      04/01/2011  
(Date)

SUPERINDENDENT  
(Title)

## TABLE OF CONTENTS

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

---

**TABLE OF CONTENTS**

---

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

### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** WATERTOWN WATER DEPARTMENT

**Utility Address:** 800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 53094-0004

**When was utility organized?** 9/1/1895

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

**Name:** MR. PAUL LANGE

**Title:** SUPERINTENDENT

**Office Address:** WATERTOWN WATER COMMISSION  
800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 53094-0004

**Telephone:** (920) 262 - 4085 EXT

**Fax Number:** (920) 262 - 4077

**Email Address:** plange@ci.watertown.wi.us

---

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

**Name:**

**Title:**

**Office Address:** BAKER TILLY VIRCHOW KRAUSE  
10 TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 240 - 2469

**Fax Number:** (608) 249 - 8532

**Email Address:** jodi.dobson@bakertilly.com

---

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

**Name:** MR RONALD KRUEGER

**Title:** MAYOR

**Office Address:**  
106 JONES ST  
P.O. BOX 477  
WATERTOWN, WI 53094

**Telephone:** (920) 262 - 4009

**Fax Number:** (920) 262 - 4016

**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:**

**Title:**

**Office Address:** BAKER TILLY VIRCHOW KRAUSE  
10 TERRACE COURT  
MADISON, WI 53704

**Telephone:** (608) 240 - 2469

**Fax Number:** (608) 249 - 8532

**Email Address:** jodi.dobson@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/15/2011

Period covered by most recent audit: DECEMBER 31, 2010

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

Name: MR PAUL LANGE

Title: SUPERINTENDENT

Office Address: WATERTOWN WATER COMMISSION

800 HOFFMAN DRIVE

P.O. BOX 477

WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4085 EXT

Fax Number: (920) 262 - 4077

Email Address:

Name of utility commission/committee: WATERTOWN CITY COUNCIL

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

MR TONY ARNETT

MR KEN BERG

MR BRAD BLANKE

MR JOSH COUGHLIN

MS DIANA JOHNSON

MR MARK KUEL

MS DANIEL OLEJNICZAK

MR BOB WETZEL

MR STEVE ZGONC

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:

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:

---

## IDENTIFICATION AND OWNERSHIP

---

### Identification and Ownership - Contacts (Page iv)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Watertown Water Department  
Watertown, Wisconsin

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

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

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

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

BAKER TILLY VIRCHOW KRAUSE, LLP

Madison, Wisconsin  
March 19, 2011

---

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,767,058	3,712,027	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,394,310	1,617,612	2
Depreciation Expense (403)	618,331	599,177	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	665,191	582,860	5
<b>Total Operating Expenses</b>	<b>2,677,832</b>	<b>2,799,649</b>	
<b>Net Operating Income</b>	<b>1,089,226</b>	<b>912,378</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,089,226</b>	<b>912,378</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)	7,234	17,874	10
Miscellaneous Nonoperating Income (421)	46,200	129,452	11
<b>Total Other Income</b>	<b>53,434</b>	<b>147,326</b>	
<b>Total Income</b>	<b>1,142,660</b>	<b>1,059,704</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(27,152)	(27,152)	12
Other Income Deductions (426)	227,287	226,810	13
<b>Total Miscellaneous Income Deductions</b>	<b>200,135</b>	<b>199,658</b>	
<b>Income Before Interest Charges</b>	<b>942,525</b>	<b>860,046</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	318,334	345,065	14
Amortization of Debt Discount and Expense (428)	24,073	24,073	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)	7,900	0	19
<b>Total Interest Charges</b>	<b>334,507</b>	<b>369,138</b>	
<b>Net Income</b>	<b>608,018</b>	<b>490,908</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	18,829,936	18,339,028	20
Balance Transferred from Income (433)	608,018	490,908	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>19,437,954</b>	<b>18,829,936</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	3,767,058	0	3,767,058	1
<b>Total (Acct. 400):</b>	<b>3,767,058</b>	<b>0</b>	<b>3,767,058</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,394,310	0	1,394,310	2
<b>Total (Acct. 401-402):</b>	<b>1,394,310</b>	<b>0</b>	<b>1,394,310</b>	
<b>Depreciation Expense (403):</b>				
Derived	618,331	0	618,331	3
<b>Total (Acct. 403):</b>	<b>618,331</b>	<b>0</b>	<b>618,331</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	665,191	0	665,191	5
<b>Total (Acct. 408):</b>	<b>665,191</b>	<b>0</b>	<b>665,191</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>1,089,226</b>	<b>0</b>	<b>1,089,226</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>				
NONE	7,234		7,234	11
<b>Total (Acct. 419):</b>	<b>7,234</b>	<b>0</b>	<b>7,234</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		46,200	46,200	12
NONE	0		0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>46,200</b>	<b>46,200</b>	
<b>TOTAL OTHER INCOME:</b>	<b>7,234</b>	<b>46,200</b>	<b>53,434</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>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(27,152)	0	(27,152)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(27,152)</b>	<b>0</b>	<b>(27,152)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	227,287	227,287	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>227,287</b>	<b>227,287</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(27,152)</b>	<b>227,287</b>	<b>200,135</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	318,334	0	318,334	18
<b>Total (Acct. 427):</b>	<b>318,334</b>	<b>0</b>	<b>318,334</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	24,073		24,073	19
<b>Total (Acct. 428):</b>	<b>24,073</b>	<b>0</b>	<b>24,073</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<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	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
WATER ALLOWANCE FOR FUNDS USED IN CONSTRUCTION	7,900		7,900	23
<b>Total (Acct. 432):</b>	<b>7,900</b>	<b>0</b>	<b>7,900</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>334,507</b>	<b>0</b>	<b>334,507</b>	
<b>NET INCOME:</b>	<b>789,105</b>	<b>(181,087)</b>	<b>608,018</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	12,294,498	6,535,438	18,829,936	24
<b>Total (Acct. 216):</b>	<b>12,294,498</b>	<b>6,535,438</b>	<b>18,829,936</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	789,105	(181,087)	608,018	25
<b>Total (Acct. 433):</b>	<b>789,105</b>	<b>(181,087)</b>	<b>608,018</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</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>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>13,083,603</b>	<b>6,354,351</b>	<b>19,437,954</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 and 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	3,767,058	0	0	0	<b>3,767,058</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>3,767,058</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,767,058</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	567,605	0	567,605	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>567,605</b>	<b>0</b>	<b>567,605</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	11.0	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	36,651,603	35,769,352	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	9,382,545	8,610,914	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>27,269,058</b>	<b>27,158,438</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>750</b>	<b>750</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	1,402,896	1,545,918	11
<b>Total Other Property and Investments</b>	<b>1,403,646</b>	<b>1,546,668</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,518,906	1,519,845	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	373,089	372,039	17
Other Accounts Receivable (143)	11,303	1,734	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	236,977	236,682	20
Plant Materials and Operating Supplies (154)	88,469	92,090	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	21,002	31,563	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>2,249,746</b>	<b>2,253,953</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	132,391	159,590	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>132,391</b>	<b>159,590</b>	
<b>Total Assets and Other Debits</b>	<b>31,054,841</b>	<b>31,118,649</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,214,876	3,214,876	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	19,437,954	18,829,936	37
<b>Total Proprietary Capital</b>	<b>22,652,830</b>	<b>22,044,812</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	7,311,438	8,028,165	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>7,311,438</b>	<b>8,028,165</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	13,972	18,912	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	638,143	556,622	45
Interest Accrued (237)	53,871	58,515	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	30,053	26,811	48
<b>Total Current and Accrued Liabilities</b>	<b>736,039</b>	<b>660,860</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	1,563	4,689	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	352,971	380,123	51
<b>Total Deferred Credits</b>	<b>354,534</b>	<b>384,812</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>31,054,841</b>	<b>31,118,649</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	35,769,352	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)	26,034,865	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,573,086	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)	43,652				8
<b>Total Utility Plant</b>	<b>36,651,603</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)	7,787,718	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,594,827	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>9,382,545</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>27,269,058</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>	7,222,326				<b>7,222,326</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	618,331				<b>618,331</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	33,851				<b>33,851</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,500				<b>1,500</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>653,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>653,682</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	84,669				<b>84,669</b>	<b>18</b>
Cost of removal	3,621				<b>3,621</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>88,290</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,290</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>7,787,718</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,787,718</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>	1,388,588				<b>1,388,588</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	227,287				<b>227,287</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>227,287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>227,287</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	21,048				<b>21,048</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>21,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,048</b>	25
<b>Balance end of year (111.2)</b>	<b>1,594,827</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,594,827</b>	26
<b>Footnotes</b>						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.<br/>                 2. Other items may be grouped by classes of property.<br/>                 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
LAND	750			750	2
<b>Total Nonutility Property (121)</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</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)	88,469	92,090	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>88,469</b>	<b>92,090</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>				
02 REVENUE BONDS	7,989	428	95,831	1
05 REVENUE BONDS	4,790	428	2,395	2
07 REVENUE BONDS	5,280	428	29,595	3
LOSS ON 2005 REFUNDING	9,140	428	4,570	4
<b>Total</b>			<b>132,391</b>	
<b>Unamortized premium on debt (251)</b>				
2005 REVENUE BONDS	3,126	428	1,563	5
<b>Total</b>			<b>1,563</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	3,214,876	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>3,214,876</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)	
2002 REVENUE BONDS	12/15/2002	11/01/2022	3.70%	5,035,000	1
2003 WRS PAYOFF - STFL	12/15/2003	05/15/2023	5.24%	71,438	2
2005 REVENUE BOND	04/01/2005	05/01/2011	3.44%	330,000	3
2007 REVENUE BONDS	10/31/2007	10/10/2020	4.25%	1,875,000	4
<b>Total Bonds (Account 221):</b>				<b>7,311,438</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	556,622	1
<b>Accruals:</b>		
Charged water department expense	665,191	2
Charged electric department expense		3
Charged sewer department expense	18,314	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>683,505</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	557,772	6
Social Security taxes	40,507	7
PSC Remainder Assessment	3,705	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>601,984</b>	
<b>Balance end of year</b>	<b>638,143</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>					
2002 REVENUE BONDS	38,134	220,801	222,802	36,133	1
2005 BONDS	4,267	17,331	19,400	2,198	2
2007 BONDS	13,073	76,432	76,935	12,570	3
2003 WRS PAYOFF -STFL	3,041	3,770	3,841	2,970	4
<b>Subtotal</b>	<b>58,515</b>	<b>318,334</b>	<b>322,978</b>	<b>53,871</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>58,515</b>	<b>318,334</b>	<b>322,978</b>	<b>53,871</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>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
RESERVE ACCOUNT	728,619	5
DEPRECIATION ACCOUNT	129,731	6
REDEMPTION ACCOUNT	544,546	7
<b>Total (Acct. 128):</b>	<b>1,402,896</b>	
<b>Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	373,089	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>373,089</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	11,303	16
<b>Total (Acct. 143):</b>	<b>11,303</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLES FROM SEWER UTILITY - JOINT METERING	26,281	17
ACCOUNTS RECEIVABLE FROM MUNI - TAX ROLL	210,696	18
<b>Total (Acct. 145):</b>	<b>236,977</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>		
PREPAID INSURANCE	21,002	19
<b>Total (Acct. 165):</b>	<b>21,002</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>		
NONE		25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	352,971	26
NONE		27
<b>Total (Acct. 253):</b>	<b>352,971</b>	

---

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

---

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

143 - Other accounts receivable include billings for inspections and minor work on material sales.

---

## 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)	25,588,131	0	0	0	25,588,131	1
Materials and Supplies	90,279	0	0	0	90,279	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	7,505,022	0	0	0	7,505,022	4
Customer Advances for Construction					0	5
Regulatory Liability	366,547	0	0	0	366,547	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>17,806,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,806,841</b>	
Net Operating Income	1,089,226	0	0	0	1,089,226	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.12%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.12%</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	380,123	0	0	0	<b>380,123</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	27,152	0	0	0	<b>27,152</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>352,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>352,971</b>	

---

## 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.

The utility implemented a simplified rate increase of 3% effective 5/15/2010.

---

5. Obligations incurred or assumed, excluding commercial paper.

---

6. Formal proceedings with the Public Service Commission.

---

7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	3,592,579	3,544,876	1
<b>Total Sales of Water</b>	<b>3,592,579</b>	<b>3,544,876</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	50,091	47,118	2
Rents from Water Property (472 )	93,212	94,268	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	31,176	25,765	5
<b>Total Other Operating Revenues</b>	<b>174,479</b>	<b>167,151</b>	
<b>Total Operating Revenues</b>	<b>3,767,058</b>	<b>3,712,027</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	11,394	61,086	6
Pumping Expenses (620-633)	313,797	345,531	7
Water Treatment Expenses (640-652)	166,327	205,206	8
Transmission and Distribution Expenses (660-678)	304,021	366,495	9
Customer Accounts Expenses (901-906)	81,231	75,412	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	517,540	563,882	12
<b>Total Operation and Maintenance Expenses</b>	<b>1,394,310</b>	<b>1,617,612</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	618,331	599,177	13
Amortization Expense (404-407)		0	14
Taxes (408 )	665,191	582,860	15
<b>Total Other Operating Expenses</b>	<b>1,283,522</b>	<b>1,182,037</b>	
<b>Total Operating Expenses</b>	<b>2,677,832</b>	<b>2,799,649</b>	
<b>NET OPERATING INCOME</b>	<b>1,089,226</b>	<b>912,378</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 )	1	5	17,693	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>5</b>	<b>17,693</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	7,460	344,366	1,696,925	5
Commercial (461.2 )	848	166,683	610,675	6
Industrial (461.3 )	69	113,131	325,905	7
Public Authority (461.4 )	55	25,336	81,057	8
<b>Total Metered Sales to General Customers (461)</b>	<b>8,432</b>	<b>649,516</b>	<b>2,714,562</b>	
Private Fire Protection Service (462 )	50		35,364	9
Public Fire Protection Service (463 )	8,337		824,960	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>16,820</b>	<b>649,521</b>	<b>3,592,579</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)	1
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	824,960	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>824,960</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	50,091	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>50,091</b>	
<b>Rents from Water Property (472):</b>		
RENT FROM WATER PROPERTY	93,212	7
<b>Total Rents from Water Property (472)</b>	<b>93,212</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	8,989	9
Return on net investment in meters charged to sewer department	22,187	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>31,176</b>	

---

## OTHER OPERATING REVENUES (WATER)

---

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

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

Done

---

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	10,527	11,842	7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0	46,691	10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	867	2,553	12
<b>Total Source of Supply Expenses</b>	<b>11,394</b>	<b>61,086</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	249,436	251,809	16
Pumping Labor and Expenses (624)	8,139	7,744	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	47,137	49,558	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	3,952	7,408	23
Maintenance of Pumping Equipment (633)	5,133	29,012	24
<b>Total Pumping Expenses</b>	<b>313,797</b>	<b>345,531</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	37,017	46,440	26
Operation Labor and Expenses (642)	120,139	127,712	27
Miscellaneous Expenses (643)	3,570	9,302	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	0	0	31
Maintenance of Water Treatment Equipment (652)	5,601	21,752	32
<b>Total Water Treatment Expenses</b>	<b>166,327</b>	<b>205,206</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	0	12	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	26,486	18,950	35
Meter Expenses (663)	35,387	28,785	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	75,895	66,799	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	74,958	74,436	42
Maintenance of Transmission and Distribution Mains (673)	54,632	71,762	43
Maintenance of Services (675)	27,063	45,003	44
Maintenance of Meters (676)		0	45
Maintenance of Hydrants (677)	9,600	60,748	46
Maintenance of Miscellaneous Plant (678)	0	0	47
<b>Total Transmission and Distribution Expenses</b>	<b>304,021</b>	<b>366,495</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	20,848	21,389	49
Customer Records and Collection Expenses (903)	60,383	54,023	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
<b>Total Customer Accounts Expenses</b>	<b>81,231</b>	<b>75,412</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	109,566	125,592	55
Office Supplies and Expenses (921)	46,542	49,669	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	38,483	82,590	58
Property Insurance (924)	18,832	25,077	59
Injuries and Damages (925)	33,152	35,326	60
Employee Pensions and Benefits (926)	196,189	168,098	61
Regulatory Commission Expenses (928)	71	3,599	* 62
Duplicate Charges--Credit (929)	0	0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	17,238	14,337	<b>64</b>
Rents (931)		0	<b>65</b>
Maintenance of General Plant (932)	57,467	59,594	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>517,540</b>	<b>563,882</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,394,310</b>	<b>1,617,612</b>	

---

## WATER OPERATION & MAINTENANCE EXPENSES

---

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

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

673 - The utility experienced less severe main breaks in 2010 as evidenced by the water loss statistics page

675 - The utility experienced a major service break in 2009 which required significant work, special equipment and overtime to repair. This did not happen in 2010.

677 - The utility underwent a hydrant painting project in 2009 for \$45,000 that wasn't repeated in 2010.

923 - Utility had cross connection inspections in 2009 for \$38,000, not repeated in 2010.

633 - The utility completed significant pump repairs in 2008 and 2009. Only routine checks completed in 2010.

614 - In 2009 the utility completed a well disinfection project for \$46,000. This was not repeated in 2010.

926 - The increase in 2010 was driven by higher health care costs as well as more employees opting for family health coverage.

652 - The utility completed additional non-routine maintenance in 2009 which was not repeated in 2010.

---

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		639,293	555,472	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,186	8,491	2
<b>Net property tax equivalent</b>		<b>629,107</b>	<b>546,981</b>	
Social Security		40,507	32,592	3
PSC Remainder Assessment		3,705	3,287	4
Other (specify):				
SOCIAL SECURITY CHARGED TO SEWER		(8,128)	0	5
<b>Total tax expense</b>		<b>665,191</b>	<b>582,860</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			Dodge	Jefferson			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.156970	0.158070			3
County tax rate	mills		4.799070	3.624500			4
Local tax rate	mills		7.412550	7.465440			5
School tax rate	mills		8.745330	8.806610			6
Voc. school tax rate	mills		1.363950	1.373500			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>22.477870</b>	<b>21.428120</b>			<b>10</b>
Less: state credit	mills		1.361490	1.251860			11
<b>Net tax rate</b>	mills		<b>21.116380</b>	<b>20.176260</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.412550</b>	<b>7.465440</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.109280</b>	<b>10.180110</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.521830</b>	<b>17.645550</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.477870</b>	<b>21.428120</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.779515</b>	<b>0.823476</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.116380</b>	<b>20.176260</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.460529</b>	<b>16.614673</b>			<b>21</b>
Utility Plant, Jan. 1	\$	35,769,352	11,803,886	23,965,466			22
Materials & Supplies	\$	92,090	30,390	61,700			23
<b>Subtotal</b>	\$	<b>35,861,442</b>	<b>11,834,276</b>	<b>24,027,166</b>			<b>24</b>
Less: Plant Outside Limits	\$	0	0	0			25
<b>Taxable Assets</b>	\$	<b>35,861,442</b>	<b>11,834,276</b>	<b>24,027,166</b>			<b>26</b>
Assessment Ratio	dec.		1.081138	1.073861			27
<b>Assessed Value</b>	\$	<b>38,596,322</b>	<b>12,794,485</b>	<b>25,801,837</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.460529</b>	<b>16.614673</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>639,293</b>	<b>210,604</b>	<b>428,689</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	250,522					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>639,293</b>					<b>34</b>
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)	134,157				134,157	4
Structures and Improvements (311)	12,580				12,580	5
Collecting and Impounding Reservoirs (312)	68,054				68,054	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	455,801				455,801	8
Supply Mains (316)	242,746				242,746	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>913,338</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>913,338</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	20,678				20,678	11
Structures and Improvements (321)	413,016				413,016	12
Other Power Production Equipment (323)	207,467	184,900	21,000		371,367	13
Electric Pumping Equipment (325)	847,047				847,047	14
Diesel Pumping Equipment (326)	2,212				2,212	15
Other Pumping Equipment (328)	19,999				19,999	16
<b>Total Pumping Plant</b>	<b>1,510,419</b>	<b>184,900</b>	<b>21,000</b>	<b>0</b>	<b>1,674,319</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	16,442				16,442	17
Structures and Improvements (331)	3,377,703				3,377,703	18
Sand or Other Media Filtration Equipment (332)	1,831,095				1,831,095	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>5,225,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,225,240</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	29,763				29,763	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,262,991				1,262,991	24
Transmission and Distribution Mains (343)	10,064,731	337,775	12,238		10,390,268	25
Services (345)	1,535,670	122,318	8,673		1,649,315	26
Meters (346)	1,166,020	134,347	4,509		1,295,858	27
Hydrants (348)	1,564,159	34,715	663		1,598,211	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>15,623,334</b>	<b>629,155</b>	<b>26,083</b>	<b>0</b>	<b>16,226,406</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	575,339				575,339	31
Office Furniture and Equipment (391)	51,270				51,270	32
Computer Equipment (391.1)	172,269	77,543	20,510		229,302	33
Transportation Equipment (392)	200,692	22,965	17,076		206,581	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	138,013				138,013	36
Laboratory Equipment (395)	15,426				15,426	37
Power Operated Equipment (396)	94,089				94,089	38
Communication Equipment (397)	406,171				406,171	39
SCADA Equipment (397.1)	206,649	63,573			270,222	40
Miscellaneous Equipment (398)	9,149				9,149	41
<b>Total General Plant</b>	<b>1,869,067</b>	<b>164,081</b>	<b>37,586</b>	<b>0</b>	<b>1,995,562</b>	
<b>Total utility plant in service directly assignable</b>	<b>25,141,398</b>	<b>978,136</b>	<b>84,669</b>	<b>0</b>	<b>26,034,865</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>25,141,398</b>	<b>978,136</b>	<b>84,669</b>	<b>0</b>	<b>26,034,865</b>	

---

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

---

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

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

The utility purchased a backup generator to ensure reliability of its system.

---

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)	253,279				253,279	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	267,502				267,502	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>520,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>520,781</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	130,300				130,300	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	393,344				393,344	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>523,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>523,644</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	1,202,658				1,202,658	18
Sand or Other Media Filtration Equipment (332)	826,019				826,019	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>2,028,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,028,677</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)	203,226				203,226	24
Transmission and Distribution Mains (343)	5,527,705		8,862		5,518,843	25
Services (345)	1,333,150		11,977		1,321,173	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	456,951		209		456,742	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>7,521,032</b>	<b>0</b>	<b>21,048</b>	<b>0</b>	<b>7,499,984</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>10,594,134</b>	<b>0</b>	<b>21,048</b>	<b>0</b>	<b>10,573,086</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>10,594,134</b>	<b>0</b>	<b>21,048</b>	<b>0</b>	<b>10,573,086</b>	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	34,325	3.20%	403	1
Collecting and Impounding Reservoirs (312)	45,000	1.70%	1,157	2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	262,202	2.90%	13,218	4
Supply Mains (316)	127,606	1.80%	4,369	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>469,133</b>		<b>19,147</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	237,594	3.20%	13,217	7
Other Power Production Equipment (323)	26,365	4.40%	12,734	8
Electric Pumping Equipment (325)	712,869	4.40%	37,270	9
Diesel Pumping Equipment (326)	1,720	4.40%	97	10
Other Pumping Equipment (328)	19,999	4.40%		11
<b>Total Pumping Plant</b>	<b>998,547</b>		<b>63,318</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,227,957	3.20%	108,086	12
Sand or Other Media Filtration Equipment (332)	1,003,600	3.20%	60,426	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>2,231,557</b>		<b>168,512</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	476,446	1.90%	23,997	17
Transmission and Distribution Mains (343)	1,005,503	1.30%	132,958	18
Services (345)	208,250	2.90%	46,182	19
Meters (346)	471,911	5.50%	67,702	20
Hydrants (348)	195,224	2.20%	34,786	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,357,334</b>		<b>305,625</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	138,095	2.90%	16,685	23
Office Furniture and Equipment (391)	39,984	5.80%	2,974	24
Computer Equipment (391.1)	172,269	26.70%	10,352	25
Transportation Equipment (392)	189,212	13.30%	27,145	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	121,425	5.80%	8,005	28
Laboratory Equipment (395)	12,549	5.80%	895	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					34,728	1
312					46,157	2
313					0	3
314					275,420	4
316					131,975	5
317					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>488,280</b>	
321					250,811	7
323	21,000				18,099	8
325					750,139	9
326					1,817	10
328					19,999	11
	<b>21,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,040,865</b>	
331					1,336,043	12
332					1,064,026	13
333					0	14
334					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,400,069</b>	
341					0	16
342					500,443	17
343	12,238	3,100			1,123,123	18
345	8,673	242			245,517	19
346	4,509				535,104	20
348	663	279			229,068	21
349					0	22
	<b>26,083</b>	<b>3,621</b>	<b>0</b>	<b>0</b>	<b>2,633,255</b>	
390					154,780	23
391					42,958	24
391.1	20,510				162,111	25
392	17,076		1,500		200,781	26
393					0	27
394					129,430	28
395					13,444	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	61,824	7.50%	7,057	<b>30</b>
Communication Equipment (397)	406,171	15.00%		<b>31</b>
SCADA Equipment (397.1)	19,006	9.20%	21,936	<b>32</b>
Miscellaneous Equipment (398)	5,220	5.80%	531	<b>33</b>
<b>Total General Plant</b>	<b>1,165,755</b>		<b>95,580</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,222,326</b>		<b>652,182</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>7,222,326</b>		<b>652,182</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					68,881	30
397					406,171	31
397.1					40,942	32
398					5,751	33
	37,586	0	1,500	0	1,225,249	
	84,669	3,621	1,500	0	7,787,718	
					0	34
	84,669	3,621	1,500	0	7,787,718	

---

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

---

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

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account 311 - This is related to a prior year transfer of assets to contributed plant without the related transfer of accumulated depreciation.

---

---

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

---

This page intentionally left blank

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	25,708	3.20%	8,105	1
Collecting and Impounding Reservoirs (312)	0	1.70%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	41,473	2.90%	7,758	4
Supply Mains (316)	0	1.80%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>67,181</b>		<b>15,863</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	14,225	3.20%	4,170	7
Other Power Production Equipment (323)	0	4.40%		8
Electric Pumping Equipment (325)	63,795	4.40%	17,307	9
Diesel Pumping Equipment (326)	0	4.40%		10
Other Pumping Equipment (328)	0	4.40%		11
<b>Total Pumping Plant</b>	<b>78,020</b>		<b>21,477</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	127,574	3.20%	38,485	12
Sand or Other Media Filtration Equipment (332)	98,517	3.30%	27,259	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>226,091</b>		<b>65,744</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	13,392	1.90%	3,861	17
Transmission and Distribution Mains (343)	694,275	1.30%	71,803	18
Services (345)	240,690	2.90%	38,488	19
Meters (346)	0	5.50%		20
Hydrants (348)	68,939	2.20%	10,051	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,017,296</b>		<b>124,203</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					33,813	1
312					0	2
313					0	3
314					49,231	4
316					0	5
317					0	6
	0	0	0	0	83,044	
321					18,395	7
323					0	8
325					81,102	9
326					0	10
328					0	11
	0	0	0	0	99,497	
331					166,059	12
332					125,776	13
333					0	14
334					0	15
	0	0	0	0	291,835	
341					0	16
342					17,253	17
343	8,862				757,216	18
345	11,977				267,201	19
346					0	20
348	209				78,781	21
349					0	22
	21,048	0	0	0	1,120,451	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,388,588</b>		<b>227,287</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>1,388,588</b>		<b>227,287</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	21,048	0	0	0	1,594,827	
					0	34
	21,048	0	0	0	1,594,827	

## 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			61,514	61,514	1
February			55,066	55,066	2
March			63,602	63,602	3
April			66,186	66,186	4
May			67,238	67,238	5
June			65,140	65,140	6
July			68,554	68,554	7
August			70,094	70,094	8
September			73,585	73,585	9
October			69,448	69,448	10
November			59,813	59,813	11
December			62,170	62,170	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>782,410</b>	<b>782,410</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):	782,410	<b>2</b>
Less: Gallons (000's) used in the treatment process:	21,863	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>760,547</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	649,521	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>111,026</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	8,731	<b>8</b>
Gallons (000's) used for fire protection:	175	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	2	<b>10</b>
Gallons (000's) used for other system uses:		<b>11</b>
Subtotal Authorized System Uses:	<b>8,908</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	5,000	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	200	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	3,370	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>93,548</b>	<b>18</b>
Subtotal Water Losses:	<b>102,118</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>85%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>13%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,457	<b>29</b>
Date of maximum: 09/13/2010		<b>30</b>
Cause of maximum: Hydrant Flushing		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,601	<b>33</b>
Date of minimum: 11/26/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,929,907	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	17	<b>40</b>
Number of service breaks repaired this year:	5	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	8,432	<b>43</b>
Outside municipality?	0	<b>44</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<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>	
806 S FIRST ST	1	1,145	10	1,022	Yes	<b>1</b>
806 S FIRST ST	5	712	16	2,700	Yes	<b>2</b>
HOSPITAL DR	10	840	20	1,930	Yes	<b>3</b>
HOSPITAL DR	8	795	18	1,714	Yes	<b>4</b>
LAFAYETTE ST	6	703	18	2,102	Yes	<b>5</b>
WATER ST	3	745	10	950	Yes	<b>6</b>
WATER TOWER COURT	9	890	20	1,339	Yes	<b>7</b>
WEST ST	7	710	18	1,634	Yes	<b>8</b>
WESTERN AVE	4	725	16	1,908	Yes	<b>9</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	3	1
Location	806 S FIRST ST	137 HOSPITAL DR	597 S WATER ST	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN TURBINE	5
Year Installed	1990	2001	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	710	1,340	660	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1986	2001	1986	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	125	30	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	15
Location	407 WESTERN AVE	806 S FIRST ST	404 MONROE ST	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	LAYNE	19
Year Installed	1990	1990	1997	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,325	1,875	1,460	22
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1995	1994	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	75	75	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	870 WEST ST	137 HOSPITAL DR	WATER TOWER COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1984	1997	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,135	1,190	930	8
Pump Motor or Standby Engine Mfr	LAYNE	US	US	9
Year Installed	1984	1997	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	100	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #1	HIGH LIFT #1 FIRST	HIGH LIFT #2	15
Location	137 HOSPITAL DR	806 S. FIRST STREET	137 HOSPITAL DR	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	PEERLESS	GOULD	PEERLESS	19
Year Installed	1996	1978	1996	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,500	1,500	1,500	22
Pump Motor or Standby Engine Mfr	US	MARATHON	US	23
Year Installed	1996	1978	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	100	60	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #2 FIRST	HIGH LIFT #3	HIGH LIFT #3 FIRST	1
Location	806 S. FIRST STREET	137 HOSPITAL DRIVE	806 S. FIRST STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	PEERLESS	CRANE DEMING	5
Year Installed	1978	2002	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,800	1,500	8
Pump Motor or Standby Engine Mfr	MARATHON	US	G.E.	10
Year Installed	1978	2002	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	LOW LIFT #1	LOW LIFT #2	15
Location	806 S. FIRST STREET	806 S. FIRST STREET	806 S. FIRST STREET	16
Purpose	B	B	B	17
Destination	D	T	T	18
Pump Manufacturer	FAIRBANKS	LAYNE	LAYNE	19
Year Installed	1952	1993	1998	20
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,500	1,900	2,500	22
Pump Motor or Standby Engine Mfr	FAIRBANKS	US	US	24
Year Installed	1952	1993	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	25	25	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LOW LIFT #3	WTP HIGH LIFT PUMP	WTP HIGH LIFT PUMP 2	1
Location	806 S. FIRST STREET	1007 WEST ST	1007 WEST ST	2
Purpose	B	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1998	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,100	1,090	1,100	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1998	2001	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	60	60	12
Footnotes				13
				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	12TH ST. PUMPING STATION	137 HOSPITAL DRIVE	509 O CONNELL	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	<b>3</b>
Year constructed	2003	1996	1951	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	37	80	143	<b>6</b>
Total capacity in gallons (actual)	500,000	300,000	300,000	<b>7</b>
				<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	OTHER	OTHER	<b>11</b>
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	3.5999	8.1000	<b>13</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>14</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>15</b>
Footnotes				<b>16</b>

## 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	806 S. 1ST ST #1	870 WEST STREATMENT	806 S. 1ST ST #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1966	1985	1952	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	15	98	15	6
Total capacity in gallons (actual)	360,000	500,000	324,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	3.5999	8.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

## 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	WESTERN		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1966		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	123		6
Total capacity in gallons (actual)	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.5999		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	20				20	1
M	D	4.000	25,729		860		24,869	2
M	D	6.000	324,430	2,437	1,314		325,553	3
M	D	8.000	165,121				165,121	4
M	S	8.000	3,097	624	624		3,097	5
M	D	10.000	34,801				34,801	6
M	S	10.000	3,273				3,273	7
M	D	12.000	19,638				19,638	8
M	S	12.000	3,043				3,043	9
M	T	12.000	41,354				41,354	10
M	T	14.000	1,090				1,090	11
M	S	16.000	70				70	12
M	T	16.000	7,883				7,883	13
M	S	18.000	85				85	14
<b>Total Within Municipality</b>			<b>629,634</b>	<b>3,061</b>	<b>2,798</b>	<b>0</b>	<b>629,897</b>	
<b>Total Utility</b>			<b>629,634</b>	<b>3,061</b>	<b>2,798</b>	<b>0</b>	<b>629,897</b>	

---

## WATER MAINS

---

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

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

The projects were financed by the utility operations.

---

## 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)	
L	0.625	1,181	0	63		1,118		1
M	0.750	2,882	0	5		2,877		2
M	1.000	2,971	58	6		3,023		3
M	1.250	9				9		4
M	1.500	365				365		5
L	1.500	13				13		6
L	2.000	25				25		7
M	2.000	145				145		8
M	4.000	41				41		9
M	6.000	43				43		10
M	8.000	7				7		11
M	10.000	2				2		12
<b>Total Utility</b>		<b>7,684</b>	<b>58</b>	<b>74</b>	<b>0</b>	<b>7,668</b>	<b>0</b>	

---

## WATER SERVICES

---

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

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

All services are currently in use.

---

## 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	7,192		42	(74)	<b>7076</b>	324	1
0.750	1,479	102	10	35	<b>1606</b>	34	2
1.000	250		12	(9)	<b>229</b>	17	3
1.500	113	4	2	11	<b>126</b>	17	4
2.000	77		1	8	<b>84</b>	17	5
3.000	29	1			<b>30</b>	1	6
4.000	13				<b>13</b>	7	7
6.000	6				<b>6</b>	6	8
<b>Total:</b>	<b>9,159</b>	<b>107</b>	<b>67</b>	<b>(29)</b>	<b>9170</b>	<b>423</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**

<b>Size of Meter (h)</b>	<b>Residential (i)</b>	<b>Commercial (j)</b>	<b>Industrial (k)</b>	<b>Public Authority (l)</b>	<b>Wholesale, Inter-Department or Utility Use (m)</b>	<b>In Stock and Deduct Meters (n)</b>	<b>Total (o)</b>	
0.625	6,263	407	12	7	0	387	<b>7076</b>	<b>1</b>
0.750	1,312	175	13	3	1	102	<b>1606</b>	<b>2</b>
1.000	22	163	14	9	2	19	<b>229</b>	<b>3</b>
1.500	0	77	11	6	2	30	<b>126</b>	<b>4</b>
2.000	0	47	17	7	1	12	<b>84</b>	<b>5</b>
3.000	0	20	3	6	0	1	<b>30</b>	<b>6</b>
4.000	0	3	4	1	0	5	<b>13</b>	<b>7</b>
6.000	0	3	2	1	0	0	<b>6</b>	<b>8</b>
<b>Total:</b>	<b>7,597</b>	<b>895</b>	<b>76</b>	<b>40</b>	<b>6</b>	<b>556</b>	<b>9170</b>	

---

## METERS

---

### Meters (Page W-23)

#### General footnotes

Meters have historically been tested every 10 years, however the new AMR meters will be replaced every 20 years.

#### Explain all reported adjustments.

Adjustments represent a reconciliation to the current meter log which is in the process of review to ensure all retirements have been made to the ledger.

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

The utility is in the process of replacing all meters with AMR meters in the next 4-6 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

---

---

**METERS (cont.)**

---

This page intentionally left blank

## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,373	8	2	0	1,379	2
<b>Total Fire Hydrants</b>	<b>1,373</b>	<b>8</b>	<b>2</b>	<b>0</b>	<b>1,379</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:	2,570
Number of distribution system valves end of year:	2,218
Number of distribution valves operated during year:	750

## 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	8	W. Treatment - Raw	Magnetic	10/25/2010	1
Station Meter	10	Well # 9	Magnetic	10/22/2009	2
Station Meter	10	Well #4	Magnetic	10/1/2009	3
Station Meter	10	Well # 10	Magnetic	10/1/2009	4
Station Meter	10	Well #1	Other	10/1/2009	5
Station Meter	10	Well # 3	Other	10/1/2009	6
Station Meter	10	Well # 8	Magnetic	10/22/2009	7
Station Meter	10	Well #5	Magnetic	10/22/2009	8
Station Meter	10	Well #6	Magnetic	10/1/2009	9
Station Meter	10	Well # 7	Magnetic	10/25/2009	10
Station Meter	12	Central, HighLift 1&4	Magnetic	10/25/2010	11
Station Meter	16	Low Lift Filter Bldg	Other	10/25/2010	12
Station Meter	16	N.E. Treatment	Other	10/1/2009	13
Station Meter	16	Central Highlift 2&3	Magnetic	10/25/2010	14

---

## LIST OF ALL STATION AND WHOLESALE METERS

---

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

If Meter Type is "other," please explain.

Prop.

---

## 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.

	<b>Location (a)</b>	<b>Customers End of Year (b)</b>
<b>Dodge County</b>		
<b>Cities</b>		
	WATERTOWN	2,955
	<b>Total Cities:</b>	<b>2,955</b>
<b>Total Dodge</b>	<b>County:</b>	<b>2,955</b>
<b>Jefferson County</b>		
<b>Cities</b>		
	WATERTOWN	5,477
	<b>Total Cities:</b>	<b>5,477</b>
<b>Total Jefferson</b>	<b>County:</b>	<b>5,477</b>
<b>Total Company:</b>		<b>8,432</b>