



3013 (01-03-11)

ANNUAL REPORT

OF

Name: WAUPACA WATER UTILITY

Principal Office: 111 S MAIN STREET
WAUPACA, WI 54981

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

Signature Page (Page ii)
General footnotes

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

The City Council
City of Waupaca
Waupaca, Wisconsin 54981

We have compiled the accompanying prescribed financial report form of the City of Waupaca, Wisconsin as of and for the year ended December 31, 2010. We have not audited or reviewed the accompanying prescribed report and, accordingly, do not express an opinion or provide any assurance about whether the prescribed report are in accordance with the form prescribed by the Wisconsin Public Service Commission.

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

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 prescribed financial report form without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the prescribed report.

The prescribed report is presented in accordance with the requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the management of the City of Waupaca and the Wisconsin Public Service Commission, and should not be used for any other purposes.

JOHNSON BLOCK AND COMPANY, INC.

Mineral Point, WI

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPACA WATER UTILITY

Utility Address: 111 S MAIN STREET
WAUPACA, WI 54981

When was utility organized? 7/11/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: HENRY VELEKER

Title: CITY CLERK

Office Address:

111 S MAIN STREET
WAUPACA, WI 54981

Telephone: (715) 258 - 4411

Fax Number: (715) 258 - 4418

Email Address: hveleker@cityofwaupaca.org

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

Name: CORTNEY LEUTHOLD

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: cleuthold@johnsonblock.com

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

Name: HENRY VELEKER

Title: CITY ADMINISTRATOR

Office Address:

111 S. MAIN STREET
WAUPACA, WI 54981

Telephone: (715) 258 - 4411

Fax Number: (715) 258 - 4418

Email Address: hveleker@cityofwaupaca.org

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: ALAN BREY

Title: SHAREHOLDER

Office Address: JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: abrey@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/27/2010

Period covered by most recent audit: 1-1-09 - 12/31/09

Names and titles of utility management including manager or superintendent:

Name: MARK NOLLENBERG

Title: UTILITY SUPERINTENDENT

Office Address:

111 S MAIN STREET
WAUPACA, WI 54981

Telephone: (715) 258 - 4423 EXT

Fax Number: (715) 256 - 3669

Email Address: mnollenberg@cityofwaupaca.org

Name of utility commission/committee: CITY OF WAUPACA PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR STEVE HACKETT, MEMBER
- MR PAUL LEHMAN, MEMBER
- MR PAUL MAYOU, CHAIRPERSON
- MR SCOTT PURCHATZKE, MEMBER
- MR DAVID SHAMBEAU, MEMBER

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: JOHNSON BLOCK & CO INC.
2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Contact Person: MR JAY BENNETT

Title: MANAGER

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: jbennett@johnsonblock.com

Contract/Agreement beginning-ending dates: 1/1/2010 12/31/2010

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

Annual Audit of the City of Waupaca

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,335,114	1,289,160	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	621,357	657,858	2
Depreciation Expense (403)	223,539	239,383	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	214,923	202,967	5
Total Operating Expenses	1,059,819	1,100,208	
Net Operating Income	275,295	188,952	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	275,295	188,952	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	20,803	23,480	10
Miscellaneous Nonoperating Income (421)	98,711	265,509	11
Total Other Income	119,514	288,989	
Total Income	394,809	477,941	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,600)	(6,600)	12
Other Income Deductions (426)	23,163	19,353	13
Total Miscellaneous Income Deductions	16,563	12,753	
Income Before Interest Charges	378,246	465,188	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	95,883	98,411	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	95,883	98,411	
Net Income	282,363	366,777	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,683,502	5,324,401	20
Balance Transferred from Income (433)	282,363	366,777	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)	7,676	7,676	25
Total Unappropriated Earned Surplus End of Year (216)	5,958,189	5,683,502	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,335,114	0	1,335,114	1
Total (Acct. 400):	1,335,114	0	1,335,114	
Operation and Maintenance Expense (401-402):				
Derived	621,357	0	621,357	2
Total (Acct. 401-402):	621,357	0	621,357	
Depreciation Expense (403):				
Derived	223,539	0	223,539	3
Total (Acct. 403):	223,539	0	223,539	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	214,923	0	214,923	5
Total (Acct. 408):	214,923	0	214,923	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	275,295	0	275,295	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	20,803		20,803	11
Total (Acct. 419):	20,803	0	20,803	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		98,711	98,711	12
NONE			0	13
Total (Acct. 421):	0	98,711	98,711	
TOTAL OTHER INCOME:	20,803	98,711	119,514	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(6,600)	0	(6,600)	14
NONE			0	15
Total (Acct. 425):	(6,600)	0	(6,600)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	23,163	23,163	16
NONE			0	17
Total (Acct. 426):	0	23,163	23,163	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,600)	23,163	16,563	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	95,883	0	95,883	18
Total (Acct. 427):	95,883	0	95,883	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	95,883	0	95,883	
NET INCOME:	206,815	75,548	282,363	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,509,647	1,173,855	5,683,502	24
Total (Acct. 216):	4,509,647	1,173,855	5,683,502	
Balance Transferred from Income (433):				
Derived	206,815	75,548	282,363	25
Total (Acct. 433):	206,815	75,548	282,363	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
APPROPRIATIONS TO SEWER	7,676		7,676	29
Total (Acct. 439)--Debit:	7,676	0	7,676	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,708,786	1,249,403	5,958,189	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,335,114	0	0	0	1,335,114	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	477				477	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	1,334,637	0	0	0	1,334,637	

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	175,855	0	175,855	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
Total Payroll	175,855	0	175,855	

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	3.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	10,905,393	10,821,214	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,751,543	3,509,247	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,153,850	7,311,967	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,563	13,563	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	13,563	13,563	
Investment in Municipality (123)	3,229,124	3,029,124	7
Other Investments (124)	300,823	302,929	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	3,543,510	3,345,616	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,039,409	1,115,147	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)	151,641	161,471	17
Other Accounts Receivable (143)	1,261	12,380	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	37,458	46,995	20
Plant Materials and Operating Supplies (154)	20,111	23,602	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,249,880	1,359,595	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	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)	17,825	35,590	34
Total Deferred Debits	17,825	35,590	
Total Assets and Other Debits	11,965,065	12,052,768	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,430,075	3,430,075	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	5,958,189	5,683,502	37
Total Proprietary Capital	9,388,264	9,113,577	
LONG-TERM DEBT			
Bonds (221)	2,352,968	2,498,468	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	26,796	32,508	40
Total Long-Term Debt	2,379,764	2,530,976	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	82,403	82,819	42
Payables to Municipality (233)	0	27,101	43
Customer Deposits (235)			44
Taxes Accrued (236)	12,905	189,309	45
Interest Accrued (237)	15,393	16,095	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	536	491	48
Total Current and Accrued Liabilities	111,237	315,815	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	85,800	92,400	51
Total Deferred Credits	85,800	92,400	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,965,065	12,052,768	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	10,821,214	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,422,841	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,446,316	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	36,236				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	10,905,393	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,492,946	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	258,597	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
Total Accumulated Provision	3,751,543	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	7,153,850	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,273,813				3,273,813	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	223,539				223,539	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,544				11,544	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	235,083	0	0	0	235,083	16
Debits during year						17
Book cost of plant retired	15,950				15,950	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	15,950	0	0	0	15,950	25
Balance end of year (111.1)	3,492,946	0	0	0	3,492,946	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	235,434				235,434	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	23,163				23,163	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	23,163	0	0	0	23,163	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	258,597	0	0	0	258,597	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
LAND	13,563			13,563	2
Total Nonutility Property (121)	13,563	0	0	13,563	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	13,563	0	0	13,563	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	20,111	23,602	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	20,111	23,602	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,430,075	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,430,075</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)	
SAFE DRINKING WATER FUND REVENUE BONDS	03/01/1999	05/01/2018	1.57%	347,968	1
WATER SYSTEM REVENUE REFUNDING BOND	04/01/2008	11/01/2024	3.40%	2,005,000	2
Total Bonds (Account 221):				2,352,968	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
CAPITAL LEASE	04/16/2009	08/16/2014	3.75%	26,796	2
Total for Account 224				26,796	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	189,309	1
Accruals:		
Charged water department expense	210,909	2
Charged electric department expense		3
Charged sewer department expense	3,998	4
Other (explain):		
NONE		5
Total Accruals and other credits	214,907	
Taxes paid during year:		
County, state and local taxes	378,774	6
Social Security taxes	11,215	7
PSC Remainder Assessment	1,322	8
Other (explain):		
NONE		9
Total payments and other debits	391,311	
Balance end of year	12,905	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SAFE DRINKING WATER REVENUE BOND	1,026	5,726	5,833	919	1
WATER SYSTEM REVENUE REFUNDING BOND	15,069	89,657	90,252	14,474	2
Subtotal	16,095	95,383	96,085	15,393	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE	0	500	500	0	4
Subtotal	0	500	500	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	16,095	95,883	96,585	15,393	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCES TO SEWER	250,000	1
DUE FROM TIF 3 - ADVANCE	36,236	2
DUE FROM TIF 8 - ADVANCE	2,942,888	3
Total (Acct. 123):	3,229,124	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	79,963	4
INVESTMENTS	220,860	5
Total (Acct. 124):	300,823	
Sinking Funds (125):		
NONE		6
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	151,641	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	151,641	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
MISCELLANEOUS	1,261	17
Total (Acct. 143):	1,261	
Receivables from Municipality (145):		
AR SEWER DEPARTMENT - SHARED METER COSTS	17,640	* 18

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)	
Receivables from Municipality (145):		
DUE FROM CITY - TAX ROLL ITEMS	19,818	* 19
Total (Acct. 145):	37,458	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WELL REHABILITATION	17,825	* 25
Total (Acct. 186):	17,825	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	85,800	27
NONE		28
Total (Acct. 253):	85,800	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Authorization letter dated February 16, 2010.

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

Done.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	9,430,107	0	0	0	9,430,107	1
Materials and Supplies	21,856	0	0	0	21,856	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,383,379	0	0	0	3,383,379	4
Customer Advances for Construction					0	5
Regulatory Liability	89,100	0	0	0	89,100	6
NONE					0	7
Average Net Rate Base	5,979,484	0	0	0	5,979,484	
Net Operating Income	275,295	0	0	0	275,295	8
Net Operating Income as a percent of						
Average Net Rate Base	4.60%	N/A	N/A	N/A	4.60%	

**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	92,400	0	0	0	92,400	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,600	0	0	0	6,600	3
Other (specify):						
NONE					0	4
Balance End of Year	85,800	0	0	0	85,800	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,299,799	1,222,736	1
Total Sales of Water	1,299,799	1,222,736	
Other Operating Revenues			
Forfeited Discounts (470)	3,574	3,149	2
Rents from Water Property (472)	21,482	20,484	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	10,259	42,791	5
Total Other Operating Revenues	35,315	66,424	
Total Operating Revenues	1,335,114	1,289,160	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	38,081	44,833	6
Pumping Expenses (620-633)	179,303	177,813	7
Water Treatment Expenses (640-652)	35,130	44,298	8
Transmission and Distribution Expenses (660-678)	108,177	159,200	9
Customer Accounts Expenses (901-906)	39,166	43,413	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	221,500	188,301	12
Total Operation and Maintenance Expenses	621,357	657,858	
Other Operating Expenses			
Depreciation Expense (403)	223,539	239,383	13
Amortization Expense (404-407)		0	14
Taxes (408)	214,923	202,967	15
Total Other Operating Expenses	438,462	442,350	
Total Operating Expenses	1,059,819	1,100,208	
NET OPERATING INCOME	275,295	188,952	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	2,086	90,139	342,723	5
Commercial (461.2)	469	67,635	159,981	6
Industrial (461.3)	42	457,310	446,179	7
Public Authority (461.4)	54	12,942	30,798	8
Total Metered Sales to General Customers (461)	2,651	628,026	979,681	
Private Fire Protection Service (462)	44		28,122	9
Public Fire Protection Service (463)	3,945		291,996	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,640	628,026	1,299,799	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	291,996	3
NONE		4
Total Public Fire Protection Service (463)	291,996	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,574	6
Other (specify):		
Total Forfeited Discounts (470)	3,574	
Rents from Water Property (472):		
CHARGES TO CELLULINK	21,482	7
Total Rents from Water Property (472)	21,482	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
RECONNECTIONS	470	10
Return on net investment in meters charged to sewer department	9,789	11
Other (specify):		
Total Other Water Revenues (474)	10,259	

OTHER OPERATING REVENUES (WATER)

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

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

Done .

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	10,004	13,139	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	21,384	24,982	10
Maintenance of Supply Mains (616)	6,693	6,712	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	38,081	44,833	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	121,501	143,268	16
Pumping Labor and Expenses (624)	18,819	9,354	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	26,793	16,028	* 19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	1,052	851	22
Maintenance of Power Production Equipment (632)	5,293	4,206	23
Maintenance of Pumping Equipment (633)	5,845	4,106	24
Total Pumping Expenses	179,303	177,813	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	19,307	20,389	26
Operation Labor and Expenses (642)	10,634	18,115	27
Miscellaneous Expenses (643)	0	0	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)	5,189	5,794	32
Total Water Treatment Expenses	35,130	44,298	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	1,586	2,103	34
Transmission and Distribution Lines Expenses (662)	7,268	11,743	35
Meter Expenses (663)	20,616	16,178	36
Customer Installations Expenses (664)	4,589	3,462	37
Miscellaneous Expenses (665)	10,013	13,829	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)		1,380	42
Maintenance of Transmission and Distribution Mains (673)	15,693	49,138	* 43
Maintenance of Services (675)	28,668	42,888	* 44
Maintenance of Meters (676)	5,009	7,521	45
Maintenance of Hydrants (677)	14,735	10,958	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	108,177	159,200	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	4,099	3,490	49
Customer Records and Collection Expenses (903)	34,590	39,182	* 50
Uncollectible Accounts (904)	477	741	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	39,166	43,413	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	87,311	75,554	55
Office Supplies and Expenses (921)	4,699	5,564	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	7,846	9,648	58
Property Insurance (924)	6,577	8,971	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	77,306	72,844	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	14,603	8,960	64
Rents (931)	16,500	6,760	65
Maintenance of General Plant (932)	6,658	0	66
Total Administrative and General Expenses	221,500	188,301	
Total Operation and Maintenance Expenses	621,357	657,858	

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.

A/C 931 Rents - Increase due to City increasing utilities rent starting in 2010. Increased rent from \$4,500 to \$16,500.

A/C 675 Maintenance of Services - Decrease due to 15 service repairs in 2009; 7 in 2010.

A/C 673 Maintenance of Transmission and Distribution Mains - Decrease due to 14 main breaks in 2009; 5 in 2010.

A/C 626 Miscellaneous Expenses - Expenses were down in 2009; balance is comparable to 2008 - \$28,137. Utility spent approximately \$6,100 more for maintenance of facilities 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		212,758	194,521	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,998	3,839	2
Net property tax equivalent		208,760	190,682	
Social Security		4,841	11,076	3
PSC Remainder Assessment		1,322	1,209	4
Other (specify): NONE			0	5
Total tax expense		214,923	202,967	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175130				3
County tax rate	mills		5.983690				4
Local tax rate	mills		9.892790				5
School tax rate	mills		9.147970				6
Voc. school tax rate	mills		1.836340				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.035920				10
Less: state credit	mills		1.261570				11
Net tax rate	mills		25.774350				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.892790				14
Combined School Tax Rate	mills		10.984310				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.877100				17
Total Tax Rate	mills		27.035920				18
Ratio of Local and School Tax to Total	dec.		0.772199				19
Total tax net of state credit	mills		25.774350				20
Net Local and School Tax Rate	mills		19.902917				21
Utility Plant, Jan. 1	\$	10,821,214	10,821,214				22
Materials & Supplies	\$	23,602	23,602				23
Subtotal	\$	10,844,816	10,844,816				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,844,816	10,844,816				26
Assessment Ratio	dec.		0.985705				27
Assessed Value	\$	10,689,789	10,689,789				28
Net Local & School Rate	mills		19.902917				29
Tax Equiv. Computed for Current Year	\$	212,758	212,758				30
Tax Equivalent per 1994 PSC Report	\$	117,647					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	212,758					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	20,214				20,214	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	738,140				738,140	8
Supply Mains (316)	343,150				343,150	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,101,504	0	0	0	1,101,504	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	567,783				567,783	12
Other Power Production Equipment (323)	234,869				234,869	13
Electric Pumping Equipment (325)	326,482	1,418	15,000		312,900	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	24,884				24,884	16
Total Pumping Plant	1,154,018	1,418	15,000	0	1,140,436	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	2,000				2,000	18
Sand or Other Media Filtration Equipment (332)	78,396				78,396	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	80,396	0	0	0	80,396	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,138				4,138	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	901,606				901,606	24
Transmission and Distribution Mains (343)	4,425,849				4,425,849	25
Services (345)	552,501		300		552,201	26
Meters (346)	420,122		650		419,472	27
Hydrants (348)	302,988				302,988	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	6,607,204	0	950	0	6,606,254	
GENERAL PLANT						
Land and Land Rights (389)	1,500				1,500	30
Structures and Improvements (390)	105,677				105,677	31
Office Furniture and Equipment (391)	14,833				14,833	32
Computer Equipment (391.1)	122,966				122,966	33
Transportation Equipment (392)	159,851				159,851	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	77,609				77,609	36
Laboratory Equipment (395)	5,793				5,793	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	6,022				6,022	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	494,251	0	0	0	494,251	
Total utility plant in service directly assignable	9,437,373	1,418	15,950	0	9,422,841	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	9,437,373	1,418	15,950	0	9,422,841	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0	16,241			16,241	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	16,241	0	0	16,241	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,022,532	50,600			1,073,132	25
Services (345)	230,437	19,600			250,037	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	94,636	12,270			106,906	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,347,605	82,470	0	0	1,430,075	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	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
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,347,605	98,711	0	0	1,446,316	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,347,605	98,711	0	0	1,446,316	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	472,650	2.90%	21,406	4
Supply Mains (316)	124,244	1.80%	6,177	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	596,894		27,583	
PUMPING PLANT				
Structures and Improvements (321)	317,516	3.20%	18,169	7
Other Power Production Equipment (323)	75,870	4.40%	10,334	8
Electric Pumping Equipment (325)	303,202	4.40%	14,066	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	24,884	4.40%		11
Total Pumping Plant	721,472		42,569	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,000	3.20%		12
Sand or Other Media Filtration Equipment (332)	78,396	6.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	80,396		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	455,348	1.90%	17,131	17
Transmission and Distribution Mains (343)	568,631	1.30%	57,536	18
Services (345)	181,466	2.90%	16,018	19
Meters (346)	246,829	5.50%	23,089	20
Hydrants (348)	56,109	2.20%	6,666	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,508,383		120,440	
GENERAL PLANT				
Structures and Improvements (390)	44,176	2.90%	3,065	23
Office Furniture and Equipment (391)	8,590	5.80%	860	24
Computer Equipment (391.1)	101,953	26.70%	21,013	25
Transportation Equipment (392)	144,800	13.30%	15,051	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	55,334	5.80%	4,502	28
Laboratory Equipment (395)	5,793	5.80%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					494,056	4
316					130,421	5
317					0	6
	0	0	0	0	624,477	
321					335,685	7
323					86,204	8
325	15,000				302,268	9
326					0	10
328					24,884	11
	15,000	0	0	0	749,041	
331					2,000	12
332					78,396	13
333					0	14
334					0	15
	0	0	0	0	80,396	
341					0	16
342					472,479	17
343					626,167	18
345	300				197,184	19
346	650				269,268	20
348					62,775	21
349					0	22
	950	0	0	0	1,627,873	
390					47,241	23
391					9,450	24
391.1					122,966	25
392					159,851	26
393					0	27
394					59,836	28
395					5,793	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	6,022	15.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	5.80%		33
Total General Plant	366,668		44,491	
Total accum. prov. directly assignable	3,273,813		235,083	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 3,273,813		 235,083	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					6,022	31
397.1					0	32
398					0	33
	0	0	0	0	411,159	
	15,950	0	0	0	3,492,946	
					0	34
	15,950	0	0	0	3,492,946	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	4.40%	357	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	4.40%		11
Total Pumping Plant	0		357	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	160,568	1.30%	13,622	18
Services (345)	56,963	2.90%	6,967	19
Meters (346)	0	0.00%		20
Hydrants (348)	17,903	2.20%	2,217	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	235,434		22,806	
GENERAL PLANT				
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					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					357	9
326					0	10
328					0	11
	0	0	0	0	357	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					174,190	18
345					63,930	19
346					0	20
348					20,120	21
349					0	22
	0	0	0	0	258,240	
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)	
GENERAL PLANT				
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
Total General Plant	0		0	
Total accum. prov. directly assignable	235,434		23,163	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	235,434		23,163	

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	
	0	0	0	0	258,597	
					0	34
	0	0	0	0	258,597	

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			56,864	56,864	1
February			55,697	55,697	2
March			62,255	62,255	3
April			60,092	60,092	4
May			69,349	69,349	5
June			66,796	66,796	6
July			65,670	65,670	7
August			72,530	72,530	8
September			57,942	57,942	9
October			56,661	56,661	10
November			48,684	48,684	11
December			54,371	54,371	12
Total annual pumpage	0	0	726,911	726,911	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	726,911	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	726,911	4
Less: Gallons (000's) sold (Revenue Water):	628,026	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	98,885	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,706	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	116	11
Subtotal Authorized System Uses:	1,822	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	18,000	14
Gallons (000's) lost due to service leaks or breaks:	4,000	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	75,063	18
Subtotal Water Losses:	97,063	19
Percentage of water entering distribution system sold:	86%	20
Percentage of Real and Apparent Losses:	13%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,974	29
Date of maximum: 08/02/2010		30
Cause of maximum: Warm weather, lawn irrigation.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	855	33
Date of minimum: 11/26/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,140,705	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	4	40
Number of service breaks repaired this year:	7	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	5,676	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BERLIN STREET (DEEPWELL)	3	68	10	482,000	Yes	1
CTH E (DEEPWELL)	5	84	14	1,368,000	Yes	2
CTH E (DEEPWELL)	6	75	14	1,140,000	Yes	3
MATHESON STREET (DEEPWELL)	4	88	8	504,000	Yes	4
SOUTH WASHINGTON ST (DEEPWELL)	2	45	8	384,000	Yes	5
SWAN PARK	7	74	8	114,160	Yes	6
SWAN PARK	8	69	8	216,000	Yes	7

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	NO 2	NO 3	NO 4	1
Location	SOUTH WASHINGTON	BERLIN ST	MATHESON	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1951	1962	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	435	670	700	8
Pump Motor or Standby Engine Mfr	LAYNE	US	KOHLER	9 10
Year Installed	1951	1998	2006	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	50	75	195	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 5	NO 6	NO 7	15
Location	COUNTY TRUNK E	COUNTY TRUNK E	SWAN PARK	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	MUNICIPAL WELL	19
Year Installed	1970	1983	1999	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,900	950	510	22
Pump Motor or Standby Engine Mfr	KOHLER	CUMMINS	KOHLER	23 24
Year Installed	2002	2003	1999	25
Type	DIESEL	DIESEL	DIESEL	26
Horsepower	415	252	202	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	NO 8			1
Location	SWAN PARK			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	MUNICIPAL WELL			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	600			8
Pump Motor or Standby Engine Mfr	KOHLER			10
Year Installed	1999			11
Type	DIESEL			12
Horsepower	202			13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MT TOM	MT TOM 2	SHAMBEAU HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	ET	3
Year constructed	1994	1973	1973	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	55	110	6
Total capacity in gallons (actual)	300,000	750,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	1.500	409				409	1
M	D	2.000	1,352				1,352	2
M	D	3.000	365				365	3
A	D	4.000	1,736				1,736	4
M	D	4.000	31,060				31,060	5
A	D	6.000	1,855				1,855	6
M	D	6.000	75,720				75,720	7
M	D	8.000	65,643	2,500			68,143	*
P	D	8.000	9,772				9,772	9
M	D	10.000	50,746				50,746	10
M	D	12.000	41,240				41,240	11
M	D	14.000	3,355				3,355	12
M	D	16.000	5,709				5,709	13
M	D	20.000	4,265				4,265	14
Total Within Municipality			293,227	2,500	0	0	295,727	
M	D	16.000	937				937	15
M	D	20.000	7,050				7,050	16
Total Outside of Municipality			7,987	0	0	0	7,987	
Total Utility			301,214	2,500	0	0	303,714	

WATER MAINS

Water Mains (Page W-21)

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

Water mains financed by developer contribution.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,699	3	3		1,699	6	1
M	1.000	323				323	2	2
P	1.000	63				63		3
M	1.250	26				26	16	4
M	1.500	53				53		5
P	2.000	10				10		6
M	2.000	63	7			70	25	7 *
M	4.000	11				11		8
P	4.000	3				3		9
M	6.000	9				9		10
P	6.000	5				5		11
M	8.000	29				29		12
M	12.000	1				1		13
Total Utility		2,295	10	3	0	2,302	49	

WATER SERVICES

Water Services (Page W-22)

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

Water services financed by developer contribution.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.750	2,603		1		2602	37	*	1
1.000	84				84	0		2
1.500	26			2	28	6	*	3
2.000	43		1	3	45	8	*	4
3.000	11			1	12	5	*	5
4.000	4		1	1	4	2	*	6
6.000	6				6	6		7
10.000	1				1	1		8
Total:	2,778	0	3	7	2782	65		

1) Indicate your residential meter replacement schedule:

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

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

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

METERS (cont.)

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

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.750	2,080	371	14	26	0	111	2602	*	1
1.000	5	56	7	11	0	5	84		2
1.500	1	13	6	7	0	1	28	*	3
2.000	0	24	4	6	0	11	45	*	4
3.000	0	3	4	3	0	2	12	*	5
4.000	0	1	1	1	0	1	4	*	6
6.000	0	1	5	0	0	0	6		7
10.000	0	0	1	0	0	0	1		8
Total:	2,086	469	42	54	0	131	2782		

METERS

Meters (Page W-23)

Explain all reported adjustments.

Meters were put in service from Utility inventory.

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

The City is aware of the requirement for testing meters 1" or smaller and is attempting to adhere to these requirements.

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.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	449	3			452	2
Total Fire Hydrants	449	3	0	0	452	
Flushing Hydrants						
	47				47	3
Total Flushing Hydrants	47	0	0	0	47	

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:	486
Number of distribution system valves end of year:	779
Number of distribution valves operated during year:	175

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Waupaca County	
Cities	
WAUPACA	5,676
Total Cities:	5,676
Total Waupaca County:	5,676
Total Company:	5,676