



3013 (01-03-11)

**ANNUAL REPORT**

OF

Name: CITY OF ASHLAND WATER UTILITY

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Principal Office: 601 MAIN STREET WEST  
ASHLAND, WI 54806

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For the Year Ended: DECEMBER 31, 2010

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

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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I PETE MANN of  
(Person responsible for accounts)

City of Ashland Water Utility, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/28/2011  
(Date)

CITY ADMINISTRATOR  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Ashland  
Ashland, Wisconsin

We have compiled the balance sheet of the Ashland Water Utility, an enterprise fund of the City of Ashland as of December 31, 2010, and the related statements of income and retained earnings 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

April 28, 2011

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF ASHLAND WATER UTILITY

**Utility Address:** 601 MAIN STREET WEST  
ASHLAND, WI 54806

**When was utility organized?** 1/1/1936

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** PETE MANN

**Title:** CITY ADMINISTRATOR

**Office Address:**

601 MAIN ST WEST  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 7904

**Fax Number:** (715) 682 - 7048

**Email Address:** pmann@coawi.org

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

**Name:** CHERYL PUHL

**Title:** SENIOR MANAGER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH ST STE 2300  
MINNEAPOLIS, MN 55402

**Telephone:** (888) 835 - 1344 EXT 4910

**Fax Number:** (612) 238 - 9098

**Email Address:** cheryl.puhl@bakertilly.com

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

**Name:** ROLAND PETERSON

**Title:** COMMON COUNCIL PRESIDENT

**Office Address:**

601 MAIN ST WEST  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 7071

**Fax Number:** (715) 682 - 7048

**Email Address:**

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

YES

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

**Name:**

**Title:**

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH STE 2300  
MINNEAPOLIS, MN 55402

**Telephone:** (888) 835 - 1344 EXT 4910

**Fax Number:** (612) 238 - 9098

**Email Address:** cheryl.puhl@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/29/2010

Period covered by most recent audit: 1/1/2009-12/31/2009

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

Name: ALAN ECKSTEIN

Title: UTILITY SUPERINTENDENT

**Office Address:**

1901 KNIGHT RD  
ASHLAND, WI 54806

Telephone: (715) 682 - 7194

Fax Number: (715) 682 - 7907

Email Address: aeckstein@coawi.org

**Name of utility commission/committee:** COMMON COUNCIL - COMMITTEE OF THE WHOLE

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

- MICHAEL BENTON, COUNCIL MEMBER
- CARL DOERSCH, COUNCIL PRESIDENT
- DAVID EADES, COUNCIL MEMBER
- JOYCE KABASA, COUNCIL MEMBER
- PAT KINNEY, COUNCIL MEMBER
- JAMES MELIN, COUNCIL MEMEBER
- CHRIS O'CONNELL, COUNCIL MEMBER
- ROLAND PETERSON, COUNCIL MEMBER
- RICHARD PUFALL, COUNCIL MEMBER
- LINDA SCOTT, COUNCIL MEMBER
- JERRY TEAGUE, COUNCIL 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:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

**Contract/Agreement beginning-ending dates:**

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

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## IDENTIFICATION AND OWNERSHIP

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

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Finance Director Brian Knapp resigned from City of Ashland in October, 2010. The Finance Director position was vacant as of December 31, 2010. Pete Mann, City Administrator is to be considered the City official responsible for the 2010 Annual Report.

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,615,929	1,607,798	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	863,238	849,199	2
Depreciation Expense (403)	285,716	310,050	3
Amortization Expense (404-407)	0	56,215	4
Taxes (408)	314,372	287,525	5
<b>Total Operating Expenses</b>	<b>1,463,326</b>	<b>1,502,989</b>	
<b>Net Operating Income</b>	<b>152,603</b>	<b>104,809</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>152,603</b>	<b>104,809</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)	2,517	0	9
Interest and Dividend Income (419)	22,424	18,983	10
Miscellaneous Nonoperating Income (421)	110,103	161,396	11
<b>Total Other Income</b>	<b>135,044</b>	<b>180,379</b>	
<b>Total Income</b>	<b>287,647</b>	<b>285,188</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(14,399)	(14,399)	12
Other Income Deductions (426)	85,875	74,650	13
<b>Total Miscellaneous Income Deductions</b>	<b>71,476</b>	<b>60,251</b>	
<b>Income Before Interest Charges</b>	<b>216,171</b>	<b>224,937</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	247,868	254,490	14
Amortization of Debt Discount and Expense (428)	1,466	3,505	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	981	4,443	17
Other Interest Expense (431)	0	4,730	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>250,315</b>	<b>267,168</b>	
<b>Net Income</b>	<b>(34,144)</b>	<b>(42,231)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,637,032	6,713,020	20
Balance Transferred from Income (433)	(34,144)	(42,231)	21
Miscellaneous Credits to Surplus (434)	13	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	33,757	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>6,602,901</b>	<b>6,637,032</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	1,615,929	0	1,615,929	1
<b>Total (Acct. 400):</b>	<b>1,615,929</b>	<b>0</b>	<b>1,615,929</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	863,238	0	863,238	2
<b>Total (Acct. 401-402):</b>	<b>863,238</b>	<b>0</b>	<b>863,238</b>	
<b>Depreciation Expense (403):</b>				
Derived	285,716	0	285,716	3
<b>Total (Acct. 403):</b>	<b>285,716</b>	<b>0</b>	<b>285,716</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	314,372	0	314,372	5
<b>Total (Acct. 408):</b>	<b>314,372</b>	<b>0</b>	<b>314,372</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>152,603</b>	<b>0</b>	<b>152,603</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
RENTAL INCOME	2,517		2,517	10
<b>Total (Acct. 418):</b>	<b>2,517</b>	<b>0</b>	<b>2,517</b>	
<b>Interest and Dividend Income (419):</b>				
IRS BAB INTEREST SUBSIDY	10,841	0	10,841	11
INTEREST INCOME	11,583		11,583	12
<b>Total (Acct. 419):</b>	<b>22,424</b>	<b>0</b>	<b>22,424</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		106,278	106,278	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
INSURANCE DIVIDENDS	3,825	0	3,825	14
<b>Total (Acct. 421):</b>	<b>3,825</b>	<b>106,278</b>	<b>110,103</b>	
<b>TOTAL OTHER INCOME:</b>	<b>28,766</b>	<b>106,278</b>	<b>135,044</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(14,399)	0	(14,399)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(14,399)</b>	<b>0</b>	<b>(14,399)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	85,875	85,875	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>85,875</b>	<b>85,875</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(14,399)</b>	<b>85,875</b>	<b>71,476</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	247,868	0	247,868	19
<b>Total (Acct. 427):</b>	<b>247,868</b>	<b>0</b>	<b>247,868</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DISCOUNT & EXPENSE	1,466		1,466	20
<b>Total (Acct. 428):</b>	<b>1,466</b>	<b>0</b>	<b>1,466</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	981	0	981	22
<b>Total (Acct. 430):</b>	<b>981</b>	<b>0</b>	<b>981</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>250,315</b>	<b>0</b>	<b>250,315</b>	
<b>NET INCOME:</b>	<b>(54,547)</b>	<b>20,403</b>	<b>(34,144)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	3,415,223	3,221,809	6,637,032	25
<b>Total (Acct. 216):</b>	<b>3,415,223</b>	<b>3,221,809</b>	<b>6,637,032</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	(54,547)	20,403	(34,144)	26
<b>Total (Acct. 433):</b>	<b>(54,547)</b>	<b>20,403</b>	<b>(34,144)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
ROUNDING	13		13	27
<b>Total (Acct. 434):</b>	<b>13</b>	<b>0</b>	<b>13</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,360,689</b>	<b>3,242,212</b>	<b>6,602,901</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	1,615,929	0	0	0	<b>1,615,929</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)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>1,615,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,615,929</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	245,326	2,151	<b>247,477</b>	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	2,955	0	<b>2,955</b>	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	1,161	<b>1,161</b>	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	3,312	(3,312)	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>251,593</b>	<b>0</b>	<b>251,593</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	6.0	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)	17,907,136	17,426,722	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,532,233	4,169,408	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>13,374,903</b>	<b>13,257,314</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</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)	0	0	11
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	296,117	822,904	12
Special Deposits (134)	557,443	511,927	13
Working Funds (135)	25	25	14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	118,832	125,511	17
Other Accounts Receivable (143)	20,974	18,806	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	201,059	211,452	20
Plant Materials and Operating Supplies (154)	100,547	109,014	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)	151	1,428	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>1,295,148</b>	<b>1,801,067</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	13,196	14,662	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)	128,300	123,015	34
<b>Total Deferred Debits</b>	<b>141,496</b>	<b>137,677</b>	
<b>Total Assets and Other Debits</b>	<b>14,811,547</b>	<b>15,196,058</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)	615,056	615,056	35
Appropriated Earned Surplus (215)	0		36
Unappropriated Earned Surplus (216)	6,602,901	6,637,032	37
<b>Total Proprietary Capital</b>	<b>7,217,957</b>	<b>7,252,088</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	5,791,276	6,008,813	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	1,082,318	1,221,000	40
<b>Total Long-Term Debt</b>	<b>6,873,594</b>	<b>7,229,813</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	45,700	56,982	42
Payables to Municipality (233)	0	16,789	43
Customer Deposits (235)			44
Taxes Accrued (236)	271,243	271,243	45
Interest Accrued (237)	80,500	89,226	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	121,075	62,206	48
<b>Total Current and Accrued Liabilities</b>	<b>518,518</b>	<b>496,446</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	4,000	4,000	50
Other Deferred Credits (253)	197,478	213,711	51
<b>Total Deferred Credits</b>	<b>201,478</b>	<b>217,711</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>14,811,547</b>	<b>15,196,058</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	17,426,722	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)	12,933,461	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,853,546	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)	120,129				8
<b>Total Utility Plant</b>	<b>17,907,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,800,257	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	731,976	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>4,532,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>13,374,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,516,722				<b>3,516,722</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	285,716				<b>285,716</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	15,167				<b>15,167</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>300,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,883</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	17,348				<b>17,348</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>17,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,348</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,800,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,800,257</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>	652,686				<b>652,686</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	85,875				<b>85,875</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>85,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,875</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	6,585				<b>6,585</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>6,585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,585</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>731,976</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>731,976</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**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
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<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>	<u>0</u>	
<b>Balance end of year</b>	<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)	
<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)	100,547	109,014	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>100,547</b>	<b>109,014</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>				
GO NOTE 2009	0	428	9,731	1
SAFE DRINKING WATER LOAN 2009	0	428	3,465	2
<b>Total</b>			<b>13,196</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	615,056	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>615,056</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)	
\$4.35MM USDA RD MTG REV BOND	02/03/1999	08/15/2038	4.50%	3,799,100	1
\$2.325 M SDWL MTG REV BOND	04/25/2001	05/01/2021	1.75%	1,261,159	2
\$442,199 SDWL	04/23/2008	05/01/2027	1.42%	401,027	3
\$417,988 SDWL	04/22/2009	05/01/2028	1.60%	329,990	4
<b>Total Bonds (Account 221):</b>				<b>5,791,276</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>					
07/09 GO BAB	07/21/2009	04/01/2019	3.64%	542,829	2
07/09 GO REFUNDING	07/21/2009	04/01/2019	3.20%	539,489	3
<b>Total for Account 224</b>				<b>1,082,318</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	271,243	1
<b>Accruals:</b>		
Charged water department expense	314,372	2
Charged electric department expense		3
Charged sewer department expense	5,011	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>319,383</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	298,860	6
Social Security taxes	18,964	7
PSC Remainder Assessment	1,559	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>319,383</b>	
<b>Balance end of year</b>	<b>271,243</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>					
4/01 2.325MM SDWL MRB - WATER TRTMT PLANT	4,029	23,157	23,492	3,694	1
2/99 \$4.35MM USDA RD MRB - WATER DIST SPLIT	65,773	172,087	173,223	64,637	2
4/08 422,199 SDWL	984	5,789	5,838	935	3
4/09 \$417,988 SDWL	910	5,368	5,409	869	4
<b>Subtotal</b>	<b>71,696</b>	<b>206,401</b>	<b>207,962</b>	<b>70,135</b>	
<b>Advances from Municipality (223)</b>					
UNFUNDED PENSION LIABILITY	853	981	1,071	763	* 5
<b>Subtotal</b>	<b>853</b>	<b>981</b>	<b>1,071</b>	<b>763</b>	
<b>Other Long-Term Debt (224)</b>					
12/07 \$2.1 NOTE ANTICIPATION NOTE	0			0	6
7/09 \$658K GO REFUNDING	8,933	16,591	21,410	4,114	7
7/09 \$536K GO BAB	7,744	24,876	27,132	5,488	8
<b>Subtotal</b>	<b>16,677</b>	<b>41,467</b>	<b>48,542</b>	<b>9,602</b>	
<b>Notes Payable (231)</b>					
NONE				0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>89,226</b>	<b>248,849</b>	<b>257,575</b>	<b>80,500</b>	

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## INTEREST ACCRUED (ACCT. 237)

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### Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Interest is accrued on an unfunded pension liability.

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## 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>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
RD BOND RESERVE	240,033	6
DEBT RESERVE	317,410	7
<b>Total (Acct. 134):</b>	<b>557,443</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	118,832	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>118,832</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
DUE FROM OTHER GOVERNMENTS	20,974	* 15
<b>Total (Acct. 143):</b>	<b>20,974</b>	
<b>Receivables from Municipality (145):</b>		
ADVANCES FROM MUNICIPALITY	201,059	* 16
<b>Total (Acct. 145):</b>	<b>201,059</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
MASTER PLAN	61,500	* 22
MICROFILTER REPLACEMENT	42,342	* 23
STANDPIPE ENGINEERING	24,458	* 24
<b>Total (Acct. 186):</b>	<b>128,300</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	187,188	26
DEFERRED RENTAL INCOME	10,290	27
<b>Total (Acct. 253):</b>	<b>197,478</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Microfiltration Replacement - Approved by PSC December 1, 2008

Standpipe Engineering - Approved by PSC February 16, 2001

Master Plan - Approved by PSC April 15, 2011

**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: This is amount due from USA-Corps of Engineers related to grant for USH 2 project.

145: This amount is to be repaid to the Water Utility for Turner Road project - to be reimbursed by capital projects fund.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	12,784,889	0	0	0	<b>12,784,889</b>	<b>1</b>
Materials and Supplies	104,780	0	0	0	<b>104,780</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,658,489	0	0	0	<b>3,658,489</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	194,387	0	0	0	<b>194,387</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>9,036,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,036,793</b>	
Net Operating Income	152,603	0	0	0	<b>152,603</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.69%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.69%</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	201,587	0	0	0	201,587	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	14,399	0	0	0	14,399	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>187,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187,188</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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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)	1,588,786	1,581,604	1
<b>Total Sales of Water</b>	<b>1,588,786</b>	<b>1,581,604</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	18,437	16,274	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	8,706	9,920	5
<b>Total Other Operating Revenues</b>	<b>27,143</b>	<b>26,194</b>	
<b>Total Operating Revenues</b>	<b>1,615,929</b>	<b>1,607,798</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	4,746	3,256	6
Pumping Expenses (620-633)	141,119	220,697	7
Water Treatment Expenses (640-652)	173,413	130,647	8
Transmission and Distribution Expenses (660-678)	196,115	189,061	9
Customer Accounts Expenses (901-906)	74,987	65,892	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	272,858	239,646	12
<b>Total Operation and Maintenance Expenses</b>	<b>863,238</b>	<b>849,199</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	285,716	310,050	13
Amortization Expense (404-407)		56,215	14
Taxes (408 )	314,372	287,525	15
<b>Total Other Operating Expenses</b>	<b>600,088</b>	<b>653,790</b>	
<b>Total Operating Expenses</b>	<b>1,463,326</b>	<b>1,502,989</b>	
<b>NET OPERATING INCOME</b>	<b>152,603</b>	<b>104,809</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	6	57	1
Commercial (460.2 )	16	297	2,426	2
Industrial (460.3 )		315		3
Public Authority (460.4 )	1	618	924	4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>18</b>	<b>1,236</b>	<b>3,407</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,516	96,489	638,487	5
Commercial (461.2 )	458	81,078	353,775	6
Industrial (461.3 )	15	3,958	17,745	7
Public Authority (461.4 )	37	7,569	34,759	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,026</b>	<b>189,094</b>	<b>1,044,766</b>	
Private Fire Protection Service (462 )	40		32,924	9
Public Fire Protection Service (463 )	1		507,689	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>3,085</b>	<b>190,330</b>	<b>1,588,786</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	0			1
<b>Total</b>		<u><u>0</u></u>	<u><u>0</u></u>	

## 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)	507,689	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>507,689</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	18,437	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>18,437</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS REVENUES	3,203	9
Return on net investment in meters charged to sewer department	5,503	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>8,706</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>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)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	4,746	3,256	9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>4,746</b>	<b>3,256</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)	48,190	60,640	* 16
Pumping Labor and Expenses (624)	82,861	153,018	* 17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	1,311	1,253	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	2,553	3,107	22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	6,204	2,679	24
<b>Total Pumping Expenses</b>	<b>141,119</b>	<b>220,697</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	51,453	46,008	26
Operation Labor and Expenses (642)	82,796	46,436	* 27
Miscellaneous Expenses (643)	2,304	1,479	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	15,146	5,736	31
Maintenance of Water Treatment Equipment (652)	21,714	30,988	32
<b>Total Water Treatment Expenses</b>	<b>173,413</b>	<b>130,647</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	33
Storage Facilities Expenses (661)	8,878	10,102	34
Transmission and Distribution Lines Expenses (662)	43,373	33,553	35
Meter Expenses (663)	887	3,026	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)	7,541	4,136	41
Maintenance of Distribution Reservoirs and Standpipes (672)	24,459	4,516	* 42
Maintenance of Transmission and Distribution Mains (673)	43,442	68,052	* 43
Maintenance of Services (675)	42,723	40,833	44
Maintenance of Meters (676)	2,948	5,462	45
Maintenance of Hydrants (677)	21,807	19,031	46
Maintenance of Miscellaneous Plant (678)	57	350	47
<b>Total Transmission and Distribution Expenses</b>	<b>196,115</b>	<b>189,061</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	16,097	11,014	48
Meter Reading Expenses (902)	16,600	17,311	49
Customer Records and Collection Expenses (903)	12,476	22,079	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	29,814	15,488	* 52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>74,987</b>	<b>65,892</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)	144,956	122,764	* 55
Office Supplies and Expenses (921)		827	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	40,181	37,689	58
Property Insurance (924)	3,252	4,453	59
Injuries and Damages (925)	8,226	9,222	60
Employee Pensions and Benefits (926)	73,531	61,014	* 61
Regulatory Commission Expenses (928)	405	426	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	1,173	2,123	<b>64</b>
Rents (931)	1,134	1,128	<b>65</b>
Maintenance of General Plant (932)		0	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>272,858</b>	<b>239,646</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>863,238</b>	<b>849,199</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

623: January-April were 25% warmer in 2010 than in 2009. This decreased the amount of energy needed to heat the plant.

624: In 2009, two employees retired which created a large retirement payout. There were no retirements in 2010 which significantly decreased labor expenses.

642: The prior year PSC report was incorrect because the amortization of the microfilter (approved by PSC 12/31/2008) was reported in incorrect account (amortization expense).

672: The prior year PSC report was incorrect because the amortization of the standpipe (approved by PSC 2/13/2001) was reported in incorrect account (amortization expense).

673: In 2009, the utility had 14 main breaks compared to only 6 in 2010. The utility also paid \$5,300 for leak tests in 2009 which are only done every couple of years.

905: A customer service position was reinstated in 2009, but only active for half of the year. In 2010, a whole year of salary was paid.

920: The prior year balance was lower due to retirements. None in the current year. 2010 balance is comparable to 2008.

926: Increase is due to increased insurance premiums and an additional employee being insured.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		298,860	271,243	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,011	5,565	2
<b>Net property tax equivalent</b>		<b>293,849</b>	<b>265,678</b>	
Social Security		18,964	20,442	3
PSC Remainder Assessment		1,559	1,405	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>314,372</b>	<b>287,525</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			Ashland				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.183600				3
County tax rate	mills		5.551500				4
Local tax rate	mills		9.593100				5
School tax rate	mills		8.628700				6
Voc. school tax rate	mills		1.233400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.190300</b>				<b>10</b>
Less: state credit	mills		1.315800				11
<b>Net tax rate</b>	mills		<b>23.874500</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.593100</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.862100</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.455200</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.190300</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.772329</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.874500</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.438969</b>				<b>21</b>
Utility Plant, Jan. 1	\$	17,426,722	17,426,722				22
Materials & Supplies	\$	109,014	109,014				23
<b>Subtotal</b>	\$	<b>17,535,736</b>	<b>17,535,736</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>17,535,736</b>	<b>17,535,736</b>				<b>26</b>
Assessment Ratio	dec.		0.924288				27
<b>Assessed Value</b>	\$	<b>16,208,070</b>	<b>16,208,070</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.438969</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>298,860</b>	<b>298,860</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	134,300					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>298,860</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)	554				554	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>554</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>554</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	88,117				88,117	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>88,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,117</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	5,712				5,712	11
Structures and Improvements (321)	371,796				371,796	12
Other Power Production Equipment (323)	134,418				134,418	13
Electric Pumping Equipment (325)	254,525				254,525	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	38,591				38,591	16
<b>Total Pumping Plant</b>	<b>805,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>805,042</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	967,535				967,535	18
Sand or Other Media Filtration Equipment (332)	956,443				956,443	19
Membrane Filtration Equipment (333)	84,358				84,358	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>2,008,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,008,336</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	24,345				24,345	22
Structures and Improvements (341)	11,427				11,427	23
Distribution Reservoirs and Standpipes (342)	974,342				974,342	24
Transmission and Distribution Mains (343)	5,467,610	222,847	4,564		5,685,893	25
Services (345)	1,332,563	55,359	6,693		1,381,229	26
Meters (346)	488,277	565			488,842	27
Hydrants (348)	854,081	31,285	6,091		879,275	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>9,152,645</b>	<b>310,056</b>	<b>17,348</b>	<b>0</b>	<b>9,445,353</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	82,990				82,990	31
Office Furniture and Equipment (391)	18,189				18,189	32
Computer Equipment (391.1)	57,640	4,436			62,076	33
Transportation Equipment (392)	87,241				87,241	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	58,313				58,313	36
Laboratory Equipment (395)	5,798				5,798	37
Power Operated Equipment (396)	108,527				108,527	38
Communication Equipment (397)	6,293				6,293	39
SCADA Equipment (397.1)	156,632				156,632	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>581,623</b>	<b>4,436</b>	<b>0</b>	<b>0</b>	<b>586,059</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,636,317</b>	<b>314,492</b>	<b>17,348</b>	<b>0</b>	<b>12,933,461</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>12,636,317</b>	<b>314,492</b>	<b>17,348</b>	<b>0</b>	<b>12,933,461</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	375,000				375,000	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>375,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,000</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	3,181,687	58,911	1,764		3,238,834	25
Services (345)	672,334	16,458	2,587		686,205	26
Meters (346)	0				0	27
Hydrants (348)	543,675	12,066	2,234		553,507	28

## 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>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>4,397,696</b>	<b>87,435</b>	<b>6,585</b>	<b>0</b>	<b>4,478,546</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>4,772,696</b>	<b>87,435</b>	<b>6,585</b>	<b>0</b>	<b>4,853,546</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,772,696</b>	<b>87,435</b>	<b>6,585</b>	<b>0</b>	<b>4,853,546</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)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	37,939	1.70%	1,498	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
<b>Total Source of Supply Plant</b>	<b>37,939</b>		<b>1,498</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	161,090	3.20%	11,897	7
Other Power Production Equipment (323)	56,236	4.40%	5,914	8
Electric Pumping Equipment (325)	106,631	4.40%	11,199	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	16,305	4.40%	1,698	11
<b>Total Pumping Plant</b>	<b>340,262</b>		<b>30,708</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	260,132	3.20%	30,961	12
Sand or Other Media Filtration Equipment (332)	289,704	3.30%	31,563	13
Membrane Filtration Equipment (333)	49,650	6.00%	5,061	14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>599,486</b>		<b>67,585</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	14,750	3.20%	0 *	16
Distribution Reservoirs and Standpipes (342)	325,354	1.90%	18,512	17
Transmission and Distribution Mains (343)	785,995	1.30%	72,498 *	18
Services (345)	484,107	2.90%	39,350	19
Meters (346)	335,434	5.50%	26,871	20
Hydrants (348)	122,561	2.20%	19,067 *	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,068,201</b>		<b>176,298</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	28,475	2.90%	2,407	23
Office Furniture and Equipment (391)	18,467	5.80%		* 24
Computer Equipment (391.1)	61,632	26.70%		25
Transportation Equipment (392)	87,241	13.30%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	58,698	5.80%		* 28
Laboratory Equipment (395)	5,576	5.80%	222	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					39,437	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	39,437	
321					172,987	7
323					62,150	8
325					117,830	9
326					0	10
328					18,003	11
	0	0	0	0	370,970	
331					291,093	12
332					321,267	13
333					54,711	14
334					0	15
	0	0	0	0	667,071	
341					14,750	* 16
342					343,866	17
343	4,564			(594)	853,335	* 18
345	6,693				516,764	19
346					362,305	20
348	6,091			593	136,130	* 21
349					0	22
	17,348	0	0	(1)	2,227,150	
390					30,882	23
391					18,467	* 24
391.1					61,632	25
392					87,241	26
393					0	27
394				(385)	58,313	* 28
395					5,798	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)	73,408	7.50%	8,141	<b>30</b>
Communication Equipment (397)	6,293	15.00%		<b>31</b>
SCADA Equipment (397.1)	131,044	9.20%	14,410	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>470,834</b>		<b>25,180</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,516,722</b>		<b>301,269</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>3,516,722</b>		<b>301,269</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					81,549	30
397					6,293	31
397.1					145,454	32
398					0	33
	0	0	0	(385)	495,629	
	17,348	0	0	(386)	3,800,257	
					0	34
	17,348	0	0	(386)	3,800,257	

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

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**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.**

341 and 391: No depreciation was taken in the current year. These plant categories had been over-depreciated in prior years.

**If Adjustments for any account are nonzero, please explain.**

343 and 394 had been over-depreciated in 2009 and 348 had been under-depreciated. These amounts are very immaterial and will be investigated in 2011.

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

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## 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)	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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	112,150	3.30%	12,375	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>112,150</b>		<b>12,375</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	304,208	1.30%	41,733	18
Services (345)	182,694	2.90%	19,698	19
Meters (346)	0	0.00%		20
Hydrants (348)	53,634	2.20%	12,069	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>540,536</b>		<b>73,500</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					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					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					124,525	13
333					0	14
334					0	15
	0	0	0	0	124,525	
341					0	16
342					0	17
343	1,764				344,177	18
345	2,587				199,805	19
346					0	20
348	2,234				63,469	21
349					0	22
	6,585	0	0	0	607,451	
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>652,686</b>		<b>85,875</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>652,686</b>		<b>85,875</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	
	6,585	0	0	0	731,976	
					0	34
	6,585	0	0	0	731,976	

## 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		19,221		19,221	1
February		18,000		18,000	2
March		19,955		19,955	3
April		20,217		20,217	4
May		19,512		19,512	5
June		19,025		19,025	6
July		21,034		21,034	7
August		20,301		20,301	8
September		20,493		20,493	9
October		19,966		19,966	10
November		17,642		17,642	11
December		17,745		17,745	12
<b>Total annual pumpage</b>	<b>0</b>	<b>233,111</b>	<b>0</b>	<b>233,111</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):	233,111	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>233,111</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	190,330	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>42,781</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	4,840	<b>8</b>
Gallons (000's) used for fire protection:	1,800	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	704	<b>10</b>
Gallons (000's) used for other system uses:	645	<b>11</b>
Subtotal Authorized System Uses:	<b>7,989</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	2,625	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	81	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	50	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:	20	<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>32,016</b>	<b>18</b>
Subtotal Water Losses:	<b>34,792</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>82%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>15%</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.)	1,014	<b>29</b>
Date of maximum: 09/30/2010		<b>30</b>
Cause of maximum: PRV Malfunction		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	429	<b>33</b>
Date of minimum: 10/17/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	701,662	<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:	11	<b>40</b>
Number of service breaks repaired this year:	6	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	5,400	<b>43</b>
Outside municipality?		<b>44</b>

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
J-WELL (58'4" DIA.)	1	38	1	432,000	No	1

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				1
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE SUPERIOR/CHEQUAMEGON BAY	1	1,950	23	24	1

## 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	BINSFIELD GENERATOR	BINSFIELD PUMP 1	BINSFIELD PUMP 2	1
Location	BINSFIELD BOOSTER STATION	BINSFIELD BOOSTER STATION	BINSFIELD BOOSTER STATION	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer		ITT AC PUMP	ITT AC PUMP	5
Year Installed	1999	1999	1999	6
Type	OTHER	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)		500	500	8
Pump Motor or Standby Engine Mfr	ONAN GENSET/CUMMINS	US MOTORS	US MOTORS	9
Year Installed	1999	1999	1999	10
Type	DIESEL	ELECTRIC	ELECTRIC	11
Horsepower	100	25	25	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BINSFIELD PUMP 3	HIGHLIFT PUMP 1	HIGHLIFT PUMP 2	15
Location	BINSFIELD BOOSTER STATION	WATER TREATMENT PLANT	WATER TREATMENT PLANT	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	ITT AC PUMP	INGERSOLL-DRESSER	INGERSOLL-DRESSER	19
Year Installed	1999	2001	2001	20
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	500	840	840	22
Pump Motor or Standby Engine Mfr	US MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	23
Year Installed	1999	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	60	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	HIGHLIFT PUMP 3	LOWLIFT PUMP 1	LOWLIFT PUMP 2	1
Location	WATER TREATMENT PLANT	INTAKE HOUSE	INTAKE HOUSE	2
Purpose	B	P	P	3
Destination	D	T	T	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	2001	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	840	2,000	2,000	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9
Year Installed	2001	2001	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	100	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SANBORN PUMP 1	SANBORN PUMP 2	WATER PLANT GENERATOR	15
Location	SANBORN BOOSTER STATION	SANBORN BOOSTER STATION	WATER TREATMENT PLANT	16
Purpose	B	B	S	17
Destination	D	D	T	18
Pump Manufacturer	CRANE DEMING (3112-1A)	CRANE DEMMING (3112-1A)		19
Year Installed	1999	1999	2001	20
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	21
Actual Capacity (gpm)	50	50		22
Pump Motor or Standby Engine Mfr	CENTURY MOTORS	CENTURY MOTORS	KOHLER	23
Year Installed	1999	1999	2001	24
Type	ELECTRIC	ELECTRIC	DIESEL	25
Horsepower	2	2	415	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	BEASER TOWER	BINSFIELD STANDPIPE	TREATMENT PLANT RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	R	3
Year constructed	1999	1972	2001	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	140	80	10	6
Total capacity in gallons (actual)	500,000	1,376,000	104,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)			OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
L	D	0.625	582				582	1	
L	D	0.750	1,113				1,113	2	
M	D	0.750	3,158				3,158	3	
L	D	1.000	574				574	4	
M	D	1.000	6,119				6,119	5	
L	D	1.250	0				0	6	
M	D	1.250	1,103				1,103	7	
M	D	1.500	2,789				2,789	8	
M	D	2.000	705				705	9	
M	D	4.000	5,586				5,586	10	
M	S	4.000	52				52	11	
M	D	6.000	98,322	178			98,500	* 12	
M	S	6.000	564				564	13	
M	D	8.000	75,659	3,805	3,164		76,300	* 14	
M	S	8.000	191				191	15	
P	D	8.000	1,345				1,345	16	
P	D	8.000	783				783	17	
M	D	10.000	11,080				11,080	18	
M	D	12.000	56,112				56,112	19	
M	D	16.000	34,270				34,270	20	
M	S	16.000	136				136	21	
M	T	20.000	542				542	22	
M	S	24.000	2,035				2,035	23	
<b>Total Within Municipality</b>			<b>302,820</b>	<b>3,983</b>	<b>3,164</b>	<b>0</b>	<b>303,639</b>		
<b>Total Utility</b>			<b>302,820</b>	<b>3,983</b>	<b>3,164</b>	<b>0</b>	<b>303,639</b>		

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## WATER MAINS

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

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

Mains are mostly financed by the utility with a small amount contributed by TIF #9.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	570				570	53	1
M	0.750	1,139				1,139	74	2
L	0.750	117				117	19	3
M	1.000	1,244	74	53		1,265	168	4
L	1.000	48				48	2	5
M	1.250	7				7	2	6
L	1.250	2				2	0	7
M	1.500	52	2	2		52	4	8
L	1.500	2				2	0	9
M	2.000	86				86	5	10
M	2.500	1				1	0	11
M	3.000	4				4	0	12
M	4.000	14				14	2	13
M	6.000	9				9	4	14
M	8.000	18				18	12	15
M	12.000	1				1	0	16
<b>Total Utility</b>		<b>3,314</b>	<b>76</b>	<b>55</b>	<b>0</b>	<b>3,335</b>	<b>345</b>	

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## WATER SERVICES

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.  
Services are mostly financed by the utility with a small amount contributed by TIF #9.

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.625	2,991	1		(4)	<b>2988</b>	32	*	1
0.750	73				<b>73</b>	0		2
1.000	84			(1)	<b>83</b>	0	*	3
1.500	43			1	<b>44</b>	3	*	4
2.000	55				<b>55</b>	0		5
3.000	29				<b>29</b>	0		6
4.000	2				<b>2</b>	0		7
<b>Total:</b>	<b>3,277</b>	<b>1</b>	<b>0</b>	<b>(4)</b>	<b>3274</b>	<b>35</b>		

1) Indicate your residential meter replacement schedule:

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

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

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

**METERS (cont.)**

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

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.625	2,519	258	5	6	116	84	<b>2988</b>	*	1
0.750	13	49	3	6	0	2	<b>73</b>		2
1.000	0	65	3	9	5	1	<b>83</b>	*	3
1.500	1	29	0	7	4	3	<b>44</b>	*	4
2.000	0	38	6	5	0	6	<b>55</b>		5
3.000	0	12	2	5	0	10	<b>29</b>		6
4.000	0	1	0	1	0	0	<b>2</b>		7
<b>Total:</b>	<b>2,533</b>	<b>452</b>	<b>19</b>	<b>39</b>	<b>125</b>	<b>106</b>	<b>3274</b>		

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## METERS

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### Meters (Page W-23)

#### Explain all reported adjustments.

A meter thought to be 1" was discovered to be 1.5". Four 5/8" meters were retired in 2010 but the cost was immaterial and will be removed in 2011.

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

It is the utility's intention to test meters every 10 years, however staff has not been able to keep this schedule due to time needed for monitoring of construction mains, responding to main breaks, completing filter replacement, and completing curb stop replacements in conjunction with sidewalk replacement projects.

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

Yes.

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**METERS (cont.)**

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	525	10	5		530	2
<b>Total Fire Hydrants</b>	<b>525</b>	<b>10</b>	<b>5</b>	<b>0</b>	<b>530</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:	1,050
Number of distribution system valves end of year:	857
Number of distribution valves operated during year:	487

## 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	<= 4-inch	FILTRATE OUT- BOOSTER STATION	Turbine	6/1/2008	1
Station Meter	8	WATER PLANT FILTRATE OUT	Magnetic	6/1/2010	2
Station Meter	10	WATER PLANT FILTRATE IN	Magnetic	6/1/2010	3

## WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
<b>Ashland County</b>	
<b>Cities</b>	
ASHLAND	3,014
<b>Total Cities:</b>	<b>3,014</b>
<b>Total Ashland County:</b>	<b>3,014</b>
<b>Total Company:</b>	<b>3,014</b>