



3015 (01-03-11)

ANNUAL REPORT

OF

Name: ALLENTON SANITARY DISTRICT #1

Principal Office: 750 HWY 33
P.O. BOX 293
ALLENTON, WI 53002-0293

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALLENTON SANITARY DISTRICT #1

Utility Address: 750 HWY 33
P.O. BOX 293
ALLENTON, WI 53002-0293

When was utility organized? 1/1/1960

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DONNA SCHNEIDER, TOM GURECKI

Title: UTILITY CLERK-SUPERINTENDENT

Office Address:

750 HWY 33
P.O. BOX 293
ALLENTON, WI 53002-0293

Telephone: (262) 629 - 5761

Fax Number: (262) 629 - 5681

Email Address: asdclerk@addisonwi.org

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

Name: DAVID L. MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: dave.maccoux@schencksc.com

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

Name: ROBERT BINGEN

Title: PRESIDENT

Office Address:

750 HWY 33
P.O. BOX 293
ALLENTON, WI 53002

Telephone: (262) 629 - 5761

Fax Number: (262) 629 - 5681

Email Address:

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

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

Name: DAVID L. MACCOUX

Title: SHAREHOLDER

Office Address: SCHENC CS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: dave.maccoux@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/31/2011

Period covered by most recent audit: DECEMBER 31, 2010

Names and titles of utility management including manager or superintendent:

Name: THOMAS CHESTER GURECKI

Title: OPERATOR & SUPERINTENDENT

Office Address:

750 HWY 33
P.O. BOX 293
ALLENTON, WI 53002

Telephone: (262) 629 - 5761

Fax Number: (262) 629 - 5681

Email Address: tgurecki@hconnect.net

Name of utility commission/committee: BOARD OF THE ALLENTON SANITARY DISTRICT

Names of members of utility commission/committee:

- MR ROBERT A BINGEN, PRESIDENT
- MR DONALD D HEESEN, COMMISSIONER
- MR RONALD T HEFTER, COMMISSIONER
- MR GARY R KARNITZ, COMMISSIONER
- MRS DONNA SCHNEIDER, TREASURER
- MR DANIEL R WOLF, COMMISSIONER
- MRS ELLEN M WOLF, SECRETARY

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () - EXT

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	238,606	217,226	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	121,097	116,532	2
Depreciation Expense (403)	37,014	37,001	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	3,727	3,849	5
Total Operating Expenses	161,838	157,382	
Net Operating Income	76,768	59,844	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	76,768	59,844	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	15,127	9,391	10
Miscellaneous Nonoperating Income (421)	(579)	(41,718)	11
Total Other Income	14,548	(32,327)	
Total Income	91,316	27,517	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,140)	(3,140)	12
Other Income Deductions (426)	13,013	13,014	13
Total Miscellaneous Income Deductions	9,873	9,874	
Income Before Interest Charges	81,443	17,643	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,343	24,969	14
Amortization of Debt Discount and Expense (428)	1,513	1,885	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	20,856	26,854	
Net Income	60,587	(9,211)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,957,182	3,963,102	20
Balance Transferred from Income (433)	60,587	(9,211)	21
Miscellaneous Credits to Surplus (434)	0	6,784	22
Miscellaneous Debits to Surplus--Debit (435)	0	3,493	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,017,769	3,957,182	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	238,606	0	238,606	1
Total (Acct. 400):	238,606	0	238,606	
Operation and Maintenance Expense (401-402):				
Derived	121,097	0	121,097	2
Total (Acct. 401-402):	121,097	0	121,097	
Depreciation Expense (403):				
Derived	37,014	0	37,014	3
Total (Acct. 403):	37,014	0	37,014	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	3,727	0	3,727	5
Total (Acct. 408):	3,727	0	3,727	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	76,768	0	76,768	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	15,127		15,127	11
Total (Acct. 419):	15,127	0	15,127	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
WATER TAX REVENUE	28,200	0	28,200	13
SEWER TAX REVENUE	86,000	0	86,000	14
EXEMPT COMPUTER AID	987	0	987	15

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONREGULATED SEWER UTILITY	(115,766)		(115,766)	16
Total (Acct. 421):	(579)	0	(579)	
TOTAL OTHER INCOME:	14,548	0	14,548	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(3,140)	0	(3,140)	17
NONE			0	18
Total (Acct. 425):	(3,140)	0	(3,140)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	13,013	13,013	19
NONE			0	20
Total (Acct. 426):	0	13,013	13,013	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,140)	13,013	9,873	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	19,343	0	19,343	21
Total (Acct. 427):	19,343	0	19,343	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	1,513		1,513	22
Total (Acct. 428):	1,513	0	1,513	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	24
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	20,856	0	20,856	
NET INCOME:	73,600	(13,013)	60,587	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,767,345	2,189,837	3,957,182	27
Total (Acct. 216):	1,767,345	2,189,837	3,957,182	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	73,600	(13,013)	60,587	28
Total (Acct. 433):	73,600	(13,013)	60,587	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,840,945	2,176,824	4,017,769	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	238,606	0	0	0	238,606	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	238,606	0	0	0	238,606	

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	1.0	1
Electric		2
Gas		3
Sewer	1.4	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,087,411	2,085,433	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	634,417	578,618	2
Net Utility Plant	1,452,994	1,506,815	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,262,545	3,246,660	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,875,898	1,775,964	4
Net Nonutility Property	1,386,647	1,470,696	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	198,949	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	1,386,647	1,669,645	
CURRENT AND ACCRUED ASSETS			
Cash (131)	67,694	75,570	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,529,710	1,240,371	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	5,621	12,739	15
Other Accounts Receivable (143)	16,308	36,386	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	177,404	197,478	18
Plant Materials and Operating Supplies (154)	13,954	13,481	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,810,691	1,576,025	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,973	3,486	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	1,973	3,486	
Total Assets and Other Debits	4,652,305	4,755,971	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	8,911	8,911	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,017,769	3,957,182	35
Total Proprietary Capital	4,026,680	3,966,093	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	450,000	600,000	38
Total Long-Term Debt	450,000	600,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,739	18,006	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	6,125	8,063	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	12,743	5,651	46
Total Current and Accrued Liabilities	20,607	31,720	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	155,018	158,158	49
Total Deferred Credits	155,018	158,158	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,652,305	4,755,971	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,085,433	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,281,980	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	805,431	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	2,087,411	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	484,341	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	150,076	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	634,417	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,452,994	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	441,555				441,555	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	37,014				37,014	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,482				1,482	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,880				4,880	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	43,376	0	0	0	43,376	16
Debits during year						17
Book cost of plant retired	590				590	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	590	0	0	0	590	25
Balance end of year (111.1)	484,341	0	0	0	484,341	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	137,063				137,063	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	13,013				13,013	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	13,013	0	0	0	13,013	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	150,076	0	0	0	150,076	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,246,660	30,485	14,600	3,262,545	1
NONE	0			0	2
Total Nonutility Property (121)	3,246,660	30,485	14,600	3,262,545	
Less accum. prov. depr. & amort. (122)	1,775,964	114,534	14,600	1,875,898	3
Net Nonutility Property	1,470,696	(84,049)	0	1,386,647	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	13,954	13,481	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	13,954	13,481	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2005 GO NOTES	1,513	428	1,973	1
Total			1,973	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	8,911	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>8,911</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)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
2005 GENERAL OBLIGATION NOTE	03/01/2005	03/01/2013	3.50%	450,000	2
Total for Account 224				450,000	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,513	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>3,513</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,513	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,513</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
2005 GENERAL OBLIGATION NOTES	8,063	19,343	21,281	6,125	3
Subtotal	8,063	19,343	21,281	6,125	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,063	19,343	21,281	6,125	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,621	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	5,621	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	12,904	12
Merchandising, jobbing and contract work		13
Other (specify):		
HAULER/SEPTIC HOLDING	3,404	14
Total (Acct. 143):	16,308	
Receivables from Municipality (145):		
2011 SEWER TAX LEVY	86,000	15
2011 WATER TAX LEVY	28,200	16
DELINQUENT UTILITIES PLACED ON 2010 TAX ROLL	11,264	17
PUBLIC FIRE PROTECTION COLLECTED THROUGH TAX LEVY	51,940	18
Total (Acct. 145):	177,404	

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)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	40,818	26
SEWER UTILITY 2011 TAX LEVY	86,000	27
WATER UTILITY 2011 TAX LEVY	28,200	28
Total (Acct. 253):	155,018	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,280,991	0	0	0	1,280,991	1
Materials and Supplies	13,717	0	0	0	13,717	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	462,948	0	0	0	462,948	4
Customer Advances for Construction					0	5
Regulatory Liability	42,388	0	0	0	42,388	6
NONE					0	7
Average Net Rate Base	789,372	0	0	0	789,372	
Net Operating Income	76,768	0	0	0	76,768	8
Net Operating Income as a percent of						
Average Net Rate Base	9.73%	N/A	N/A	N/A	9.73%	

**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	43,958	0	0	0	43,958	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,140	0	0	0	3,140	3
Other (specify):						
NONE					0	4
Balance End of Year	40,818	0	0	0	40,818	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	170,974	154,383	1
Total Sales of Water	170,974	154,383	
Other Operating Revenues			
Forfeited Discounts (470)	1,007	1,164	2
Rents from Water Property (472)	64,189	60,802	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,436	877	5
Total Other Operating Revenues	67,632	62,843	
Total Operating Revenues	238,606	217,226	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	78,831	65,990	6
General Operating Expenses (680-691)	42,266	50,542	7
Total Operation and Maintenance Expenses	121,097	116,532	
Other Operating Expenses			
Depreciation Expense (403)	37,014	37,001	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	3,727	3,849	10
Total Other Operating Expenses	40,741	40,850	
Total Operating Expenses	161,838	157,382	
NET OPERATING INCOME	76,768	59,844	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	2	51	235	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	2	51	235	
Metered Sales to General Customers (461)				
Residential (461.1)	258	10,112	66,756	5
Commercial (461.2)	43	4,054	19,900	6
Industrial (461.3)	6	12,458	27,521	7
Public Authority (461.4)	4	581	2,492	8
Total Metered Sales to General Customers (461)	311	27,205	116,669	
Private Fire Protection Service (462)	3		2,130	9
Public Fire Protection Service (463)	1		51,940	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	317	27,256	170,974	

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
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	51,940	3
NONE		4
Total Public Fire Protection Service (463)	51,940	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,007	6
Other (specify):		
Total Forfeited Discounts (470)	1,007	
Rents from Water Property (472):		
TOWER RENT	64,189	7
Total Rents from Water Property (472)	64,189	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	808	9
NONE		10
Return on net investment in meters charged to sewer department	1,628	11
Other (specify):		
Total Other Water Revenues (474)	2,436	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	37,373	27,454	* 1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	13,848	13,354	3
Chemicals (630)	4,335	6,189	4
Supplies and Expenses (640)	5,057	9,427	* 5
Repairs of Water Plant (650)	14,711	6,883	* 6
Transportation Expenses (660)	3,507	2,683	7
Total Plant Operation and Maintenance Expenses	78,831	65,990	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,690	11,454	* 8
Office Supplies and Expenses (681)	2,537	5,208	* 9
Outside Services Employed (682)	6,720	5,855	10
Insurance Expense (684)	5,830	7,572	11
Employees Pensions and Benefits (686)	18,532	19,267	12
Regulatory Commission Expenses (688)	214	123	13
Miscellaneous General Expenses (689)	743	1,063	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	42,266	50,542	
Total Operation and Maintenance Expenses	121,097	116,532	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Acct. 600 The increase in salaries is due to additional time allocated to the water utility for water testing. Also, the sick and vacation accrual increase over the prior year.

Acct. 640 The increase in supplies expense is due to the increase of the end of year adjustment of inventory for 2010.

Acct. 650 The increase in account 650 is due to 2 water main breaks that occurred where no main was replaced in 2010. Therefore, the cost was truly a repair and could not be capitalized.

Acct. 680 The decrease in administrative salaries is due to a decrease in the utility clerk's pay for reduced hours in 2010.

Acct. 681 The decrease in office supplies is due to the fact that the purchase of office supplies themselves was less than in the prior year.

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
Net property tax equivalent		0	0	
Social Security		3,513	3,658	3
PSC Remainder Assessment		214	191	4
Other (specify): NONE		0	0	5
Total tax expense		3,727	3,849	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	250				250	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	250	0	0	0	250	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	4,821				4,821	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)	238,880				238,880	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	243,701	0	0	0	243,701	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	103,239				103,239	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	141,522				141,522	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,242				1,242	16
Total Pumping Plant	246,003	0	0	0	246,003	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	13,011				13,011	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	13,011	0	0	0	13,011	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	10,707				10,707	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	333,652				333,652	24
Transmission and Distribution Mains (343)	265,199				265,199	25
Services (345)	328				328	26
Meters (346)	53,853	425	340		53,938	27
Hydrants (348)	15,823	2,143	250		17,716	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	679,562	2,568	590	0	681,540	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	6,420				6,420	32
Computer Equipment (391.1)	3,261				3,261	33
Transportation Equipment (392)	27,310				27,310	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)	60,484				60,484	41
Total General Plant	97,475	0	0	0	97,475	
Total utility plant in service directly assignable	1,280,002	2,568	590	0	1,281,980	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,280,002	2,568	590	0	1,281,980	

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

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

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

The Town Hall added this service. The service came off of an existing main and there is no cost for the utility or the town.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	204,916				204,916	24
Transmission and Distribution Mains (343)	488,962				488,962	25
Services (345)	44,269				44,269	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	67,284				67,284	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	805,431	0	0	0	805,431	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	805,431	0	0	0	805,431	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	805,431	0	0	0	805,431	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,305	2,305	1
February			2,195	2,195	2
March			2,802	2,802	3
April			2,961	2,961	4
May			3,527	3,527	5
June			3,185	3,185	6
July			3,596	3,596	7
August			3,034	3,034	8
September			2,912	2,912	9
October			2,805	2,805	10
November			2,666	2,666	11
December			2,958	2,958	12
Total annual pumpage	0	0	34,946	34,946	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	34,946	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	34,946	4
Less: Gallons (000's) sold (Revenue Water):	27,256	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	7,690	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	800	8
Gallons (000's) used for fire protection:	200	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	1,000	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	2,500	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	4,190	18
Subtotal Water Losses:	6,690	19
Percentage of water entering distribution system sold:	78%	20
Percentage of Real and Apparent Losses:	19%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,460	29
Date of maximum: 07/04/2010		30
Cause of maximum: Water Main Break		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	35	33
Date of minimum: 10/18/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	94,610	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	4	40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	800	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
6201 HWY W SOUTH	#2	747	16	1,008,000	Yes	1
835 N WEIS ST	#1	726	12	468,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	835 N. WEIS STREET	6201 HWY W SOUTH		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BYRON / JACKSON	LAYNE BOWLER		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	450		8
Pump Motor or Standby Engine Mfr	U S MOTOR	US MOTOR		10
Year Installed	1961	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	150		13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ELEVATED TOWER #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	132		6
Total capacity in gallons (actual)	300,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
P	D	4.000	300				300	1
M	D	6.000	14,391				14,391	2
P	D	6.000	1,524				1,524	3
M	D	8.000	9,048				9,048	4
M	T	8.000	75				75	5
P	D	8.000	384				384	6
M	S	10.000	1,120				1,120	7
P	D	10.000	3,829				3,829	8
P	S	12.000	10				10	9
Total Within Municipality			30,681	0	0	0	30,681	
Total Utility			30,681	0	0	0	30,681	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)		
M	0.750	215	1			216		*	1
M	1.000	43				43		*	2
M	1.500	12				12		*	3
M	2.000	2				2		*	4
M	4.000	6				6		*	5
Total Utility		278	1	0	0	279	0		

WATER SERVICES

Water Services (Page W-22)

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

The Town Hall added this service. The service came off of an existing main and there is no cost for the utility or the town.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

The Town Hall added this service. The service came off of an existing main and there is no cost for the utility or the town.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

The Town Hall added this service. The service came off of an existing main and there is no cost for the utility or the town.

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

There were no services in the District not in use at year end.

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	323	5	4	(15)	309	25	*	1
1.000	12			(1)	11	0	*	2
1.500	13				13	0		3
2.000	3				3	0		4
4.000	2				2	0		5
Total:	353	5	4	(16)	338	25		

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	258	25	2	1	0	23	309	*	1
1.000	0	8	1	1	0	1	11	*	2
1.500	0	10	1	0	0	2	13		3
2.000	0	0	1	2	0	0	3		4
4.000	0	0	1	0	1	0	2		5
Total:	258	43	6	4	1	26	338		

METERS

Meters (Page W-23)

Explain all reported adjustments.

Adjustments are due to the reconciliation and actual count of meters.

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

1" meters are tested or replaced every 10 years as directed by the PSC. The number of meters tested each year based on meter rotation and activity each year which does not always equal 10% of meters.

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

Yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	64	1	1		64	2
Total Fire Hydrants	64	1	1	0	64	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	64
Number of distribution system valves end of year:	200
Number of distribution valves operated during year:	100

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well #1	Turbine	12/15/2010	1
Station Meter	6	Well #2	Turbine	12/15/2010	2

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Washington County	
Towns	
ADDISON	317
Total Towns:	317
Total Washington County:	317
Total Company:	317

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

done

Water Operation & Maintenance Expenses (Page W-05)

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

Acct. 600 The increase in salaries is due to additional time allocated to the water utility for water testing. Also, the sick and vacation accrual increase over the prior year.

Acct. 640 The increase in supplies expense is due to the increase of the end of year adjustment of inventory for 2010.

Acct. 650 The increase in account 650 is due to 2 water main breaks that occurred where no main was replaced in 2010. Therefore, the cost was truly a repair and could not be capitalized.

Acct. 680 The decrease in administrative salaries is due to a decrease in the utility clerk's pay for reduced hours in 2010.

Acct. 681 The decrease in office supplies is due to the fact that the purchase of office supplies themselves was less than in the prior year.

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

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

The Town Hall added this service. The service came off of an existing main and there is no cost for the utility or the town.

Water Services (Page W-22)

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

The Town Hall added this service. The service came off of an existing main and there is no cost for the utility or the town.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

The Town Hall added this service. The service came off of an existing main and there is no cost for the utility or the town.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

The Town Hall added this service. The service came off of an existing main and there is no cost for the utility or the town.

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

There were no services in the District not in use at year end.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Explain all reported adjustments.

Adjustments are due to the reconciliation and actual count of meters.

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

1" meters are tested or replaced every 10 years as directed by the PSC. The number of meters tested each year based on meter rotation and activity each year which does not always equal 10% of meters.

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
