



3014 (01-03-11)

ANNUAL REPORT

OF

Name: COTTAGE GROVE WATER UTILITY

Principal Office: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Cottage Grove Water Utility
Cottage Grove, Wisconsin

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

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

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

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

Madison, Wisconsin
March 22, 2011

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COTTAGE GROVE WATER UTILITY
Utility Address: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

When was utility organized? 1/1/1941
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KIM MANLEY
Title: VILLAGE ADMINISTRATOR
Office Address:
221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704
Fax Number: (608) 839 - 4698
Email Address: kmanley@village.cottage-grove.wi.us

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

Name: AMANDA BLOMBERG
Title: MANAGER
Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 2386
Fax Number: (608) 249 - 8532
Email Address: AMANDA.BLOMBERG@BAKERTILLY.COM

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

Name: CHRISTOPHER DYER
Title: UTILITY COMMISSION CHAIRMAN
Office Address:
221 E COTTAGE GROVE RD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704
Fax Number: (608) 839 - 4698
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: VICKI HELLENBRAND
Title: PARTNER
Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707
Telephone: (608) 249 - 6622 EXT 2387
Fax Number: (608) 249 - 8532
Email Address: VICKI.HELLENBRAND@BAKERTILLY.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2010

Period covered by most recent audit: 1/1/2010-12/31/2010

Names and titles of utility management including manager or superintendent:

Name: JIM HESSLING

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 5813

Fax Number: (608) 839 - 1603

Email Address: jhessling@village.cottage-grove.wi.us

Name of utility commission/committee: COTTAGE GROVE UTILITY COMMISSION

Names of members of utility commission/committee:

- MR CHRISTOPHER DYER
- MR DAVE KERZNAR
- MR CHARLES ROGERS
- MS KATHY SHOOK
- MS DIANE WIEDENBECK

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	766,404	739,253	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	358,135	383,594	2
Depreciation Expense (403)	153,637	150,491	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	184,626	172,213	5
Total Operating Expenses	696,398	706,298	
Net Operating Income	70,006	32,955	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	70,006	32,955	
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)	4,114	6,736	10
Miscellaneous Nonoperating Income (421)	93,156	159,100	11
Total Other Income	97,270	165,836	
Total Income	167,276	198,791	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(15,891)	(15,891)	12
Other Income Deductions (426)	91,914	90,064	13
Total Miscellaneous Income Deductions	76,023	74,173	
Income Before Interest Charges	91,253	124,618	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,015	5,002	14
Amortization of Debt Discount and Expense (428)	0	965	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	19,086	25,265	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	20,101	31,232	
Net Income	71,152	93,386	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,846,072	6,752,686	20
Balance Transferred from Income (433)	71,152	93,386	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,917,224	6,846,072	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	766,404	0	766,404	1
Total (Acct. 400):	766,404	0	766,404	
Operation and Maintenance Expense (401-402):				
Derived	358,135	0	358,135	2
Total (Acct. 401-402):	358,135	0	358,135	
Depreciation Expense (403):				
Derived	153,637	0	153,637	3
Total (Acct. 403):	153,637	0	153,637	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	184,626	0	184,626	5
Total (Acct. 408):	184,626	0	184,626	
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:	70,006	0	70,006	
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):				
INVESTMENT INCOME	4,114		4,114	11
Total (Acct. 419):	4,114	0	4,114	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		92,088	92,088	12
MISCELLANEOUS	1,068		1,068	13
Total (Acct. 421):	1,068	92,088	93,156	
TOTAL OTHER INCOME:	5,182	92,088	97,270	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(15,891)	0	(15,891)	14
NONE			0	15
Total (Acct. 425):	(15,891)	0	(15,891)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	91,914	91,914	16
NONE			0	17
Total (Acct. 426):	0	91,914	91,914	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(15,891)	91,914	76,023	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	1,015	0	1,015	18
Total (Acct. 427):	1,015	0	1,015	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	19,086	0	19,086	21
Total (Acct. 430):	19,086	0	19,086	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	20,101	0	20,101	
NET INCOME:	70,978	174	71,152	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,079,501	4,766,571	6,846,072	24
Total (Acct. 216):	2,079,501	4,766,571	6,846,072	
Balance Transferred from Income (433):				
Derived	70,978	174	71,152	25
Total (Acct. 433):	70,978	174	71,152	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,150,479	4,766,745	6,917,224	

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 & 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	766,404	0	0	0	766,404	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	766,404	0	0	0	766,404	

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	150,721	0	150,721	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	150,721	0	150,721	

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	2.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	10,947,435	10,443,140	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,658,938	2,397,711	2
Net Utility Plant	8,288,497	8,045,429	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	437,758	560,701	9
Total Other Property and Investments	437,758	560,701	
CURRENT AND ACCRUED ASSETS			
Cash (131)	666,976	583,645	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	161,688	153,381	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	24,373	271,237	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	2,808	3,543	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	855,845	1,011,806	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	26,140	38,996	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	26,140	38,996	
Total Assets and Other Debits	9,608,240	9,656,932	

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)	1,863,958	1,692,005	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,917,224	6,846,072	35
Total Proprietary Capital	8,781,182	8,538,077	
LONG-TERM DEBT			
Bonds (221)	0	70,000	36
Advances from Municipality (223)	455,838	668,547	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	455,838	738,547	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	125,838	118,502	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	10,000	10,000	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	4,273	7,283	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	24,518	22,041	46
Total Current and Accrued Liabilities	164,629	157,826	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	206,591	222,482	49
Total Deferred Credits	206,591	222,482	
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	9,608,240	9,656,932	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	10,443,140	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)	5,372,640	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,334,213	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)	240,582				8
Total Utility Plant	10,947,435	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)	1,757,886	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	901,052	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,658,938	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	8,288,497	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)	1,588,573				1,588,573	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	153,637				153,637	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,676				15,676	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	169,313	0	0	0	169,313	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 (111.1)	1,757,886	0	0	0	1,757,886	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)	809,138				809,138	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	91,914				91,914	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	91,914	0	0	0	91,914	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)	901,052	0	0	0	901,052	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 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
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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)		0	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	0	0	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,692,005	1
Changes during year (explain):		
IMPROVEMENTS TO FIREMAN'S PARK	171,953	2
Balance end of year	<u>1,863,958</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)					
GENERAL OBLIGATION NOTES	02/15/2003	04/01/2012	2.25%	455,838	1
Total for Account 223				455,838	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
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	184,626	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	184,626	
Taxes paid during year:		
County, state and local taxes	177,163	6
Social Security taxes	11,335	7
PSC Remainder Assessment	928	8
Other (explain):		
JOINT METERING ALLOCATION	(4,800)	9
Total payments and other debits	184,626	
Balance end of year	0	

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)					
1993 BONDS	1,015	1,015	2,030	0	* 1
Subtotal	1,015	1,015	2,030	0	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	6,268	19,086	21,081	4,273	2
Subtotal	6,268	19,086	21,081	4,273	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	7,283	20,101	23,111	4,273	

INTEREST ACCRUED (ACCT. 237)

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

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

Bonds accrued a small amount of interest and then were paid in full during the year.

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):		
RESERVE ACCOUNT	74,683	5
IMPACT FEE ACCOUNT	363,075	6
Total (Acct. 128):	437,758	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	161,688	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	161,688	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	24,373	* 16
Total (Acct. 145):	24,373	

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):		
PREPAID EXPENSES	2,808	17
Total (Acct. 165):	2,808	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY ENGINEERING	26,140	19
Total (Acct. 183):	26,140	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	206,591	24
NONE		25
Total (Acct. 253):	206,591	

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 \$5,000, 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)	5,273,355	0	0	0	5,273,355	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,673,229	0	0	0	1,673,229	4
Customer Advances for Construction					0	5
Regulatory Liability	214,536	0	0	0	214,536	6
NONE					0	7
Average Net Rate Base	3,385,590	0	0	0	3,385,590	
Net Operating Income	70,006	0	0	0	70,006	8
Net Operating Income as a percent of						
Average Net Rate Base	2.07%	N/A	N/A	N/A	2.07%	

**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	222,482	0	0	0	222,482	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	15,891	0	0	0	15,891	3
Other (specify):						
NONE					0	4
Balance End of Year	206,591	0	0	0	206,591	

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.

Rate increase application. Hearing held on March 16, 2010.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

Bonds accrued a small amount of interest and then were paid in full during the year.

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Cottage Grove Water Utility
Cottage Grove, Wisconsin

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

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

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

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

Madison, Wisconsin
March 22, 2011

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	716,626	691,132	1
Total Sales of Water	716,626	691,132	
Other Operating Revenues			
Forfeited Discounts (470)	7,208	6,492	2
Rents from Water Property (472)	32,257	31,019	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	10,313	10,610	5
Total Other Operating Revenues	49,778	48,121	
Total Operating Revenues	766,404	739,253	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	25,955	39,289	6
Pumping Expenses (620-625)	50,616	43,933	7
Water Treatment Expenses (630-635)	19,646	21,009	8
Transmission and Distribution Expenses (640-655)	69,269	84,527	9
Customer Accounts Expenses (901-906)	47,139	49,261	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	145,510	145,575	12
Total Operation and Maintenance Expenses	358,135	383,594	
Other Operating Expenses			
Depreciation Expense (403)	153,637	150,491	13
Amortization Expense (404-407)		0	14
Taxes (408)	184,626	172,213	15
Total Other Operating Expenses	338,263	322,704	
Total Operating Expenses	696,398	706,298	
NET OPERATING INCOME	70,006	32,955	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	8	2	11,483	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	8	2	11,483	
Metered Sales to General Customers (461)				
Residential (461.1)	2,106	112,492	405,577	5
Commercial (461.2)	117	22,723	53,030	6
Industrial (461.3)	9	23,578	35,567	7
Public Authority (461.4)	22	2,993	10,744	8
Total Metered Sales to General Customers (461)	2,254	161,786	504,918	
Private Fire Protection Service (462)	17		17,142	9
Public Fire Protection Service (463)	2,233		183,083	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,512	161,788	716,626	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	183,083	3
NONE		4
Total Public Fire Protection Service (463)	183,083	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	7,208	6
Other (specify):		
Total Forfeited Discounts (470)	7,208	
Rents from Water Property (472):		
LEASED TOWER RENTAL	32,257	7
Total Rents from Water Property (472)	32,257	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS REVENUE	357	9
Return on net investment in meters charged to sewer department	9,956	10
Other (specify):		
Total Other Water Revenues (474)	10,313	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	20,901	23,713	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	4,633	10,173	* 3
Maintenance of Water Source Plant (605)	421	5,403	4
Total Source of Supply Expenses	25,955	39,289	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	50,616	43,933	* 7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	50,616	43,933	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	18,696	19,666	11
Operation Supplies and Expenses (632)	950	1,343	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	19,646	21,009	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	41,802	47,426	* 14
Operation Supplies and Expenses (641)	7,380	644	* 15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	10,155	22,622	* 17
Maintenance of Services (652)	6,410	8,371	18
Maintenance of Meters (653)	2,176	2,715	19
Maintenance of Hydrants (654)	1,346	2,749	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	69,269	84,527	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	20,901	23,713	22
Accounting and Collecting Labor (902)	26,238	25,548	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	47,139	49,261	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	44,861	44,571	28
Office Supplies and Expenses (921)	6,094	6,366	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	7,935	13,378	31
Property Insurance (924)	5,865	7,616	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	51,110	54,863	34
Regulatory Commission Expenses (928)	9,342	0	* 35
Miscellaneous General Expenses (930)	7,610	6,925	36
Transportation Expenses (933)	8,186	6,985	37
Maintenance of General Plant (935)	4,507	4,871	38
Total Administrative and General Expenses	145,510	145,575	
Total Operation and Maintenance Expenses	358,135	383,594	

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 25%, but not less \$5,000, please explain.

602: Prior year included \$6,000 in well repairs that was not repeated this year.

622: Increase due to increase in energy costs.

640: Overall decrease in labor and benefits due to vacant position that was open for 3-4 months of the year.

641: Increase due to \$4,800 expended for cathodic protection system rectifier this year.

651: Prior year included more costs related to main breaks and lateral patches.

928: Current year includes costs related to water rate study in progress.

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		177,163	164,197	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,800	4,536	2
Net property tax equivalent		172,363	159,661	
Social Security		11,335	11,922	3
PSC Remainder Assessment		928	630	4
Other (specify): NONE			0	5
Total tax expense		184,626	172,213	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168990				3
County tax rate	mills		3.053310				4
Local tax rate	mills		4.252960				5
School tax rate	mills		12.887850				6
Voc. school tax rate	mills		1.468410				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.831520				10
Less: state credit	mills		1.831306				11
Net tax rate	mills		20.000214				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.252960				14
Combined School Tax Rate	mills		14.356260				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.609220				17
Total Tax Rate	mills		21.831520				18
Ratio of Local and School Tax to Total	dec.		0.852401				19
Total tax net of state credit	mills		20.000214				20
Net Local and School Tax Rate	mills		17.048212				21
Utility Plant, Jan. 1	\$	10,443,140	10,443,140				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	10,443,140	10,443,140				24
Less: Plant Outside Limits	\$	95,020	95,020				25
Taxable Assets	\$	10,348,120	10,348,120				26
Assessment Ratio	dec.		1.004228				27
Assessed Value	\$	10,391,872	10,391,872				28
Net Local & School Rate	mills		17.048212				29
Tax Equiv. Computed for Current Year	\$	177,163	177,163				30
Tax Equivalent per 1994 PSC Report	\$	61,106					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	177,163					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	13,870				13,870	4
Structures and Improvements (311)	288,736				288,736	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	740,455				740,455	8
Supply Mains (316)	2,046				2,046	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,045,107	0	0	0	1,045,107	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	121,037				121,037	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	338,872				338,872	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,765				1,765	16
Total Pumping Plant	461,674	0	0	0	461,674	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	300				300	18
Sand or Other Media Filtration Equipment (332)	12,974				12,974	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	13,274	0	0	0	13,274	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	83,292				83,292	22
Structures and Improvements (341)	23,301				23,301	23
Distribution Reservoirs and Standpipes (342)	176,063				176,063	24
Transmission and Distribution Mains (343)	2,071,677	159,114			2,230,791	25
Services (345)	128,458	3,206			131,664	26
Meters (346)	560,740	18,593			579,333	27
Hydrants (348)	185,912	16,879			202,791	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	3,229,443	197,792	0	0	3,427,235	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	167,816				167,816	31
Office Furniture and Equipment (391)	4,168				4,168	32
Computer Equipment (391.1)	91,432	777			92,209	33
Transportation Equipment (392)	130,135				130,135	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)	31,022				31,022	41
Total General Plant	424,573	777	0	0	425,350	
Total utility plant in service directly assignable	5,174,071	198,569	0	0	5,372,640	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,174,071	198,569	0	0	5,372,640	

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)	21,889				21,889	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	88,772				88,772	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	110,661	0	0	0	110,661	
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)	0				0	24
Transmission and Distribution Mains (343)	3,810,133	59,944			3,870,077	25
Services (345)	880,543	15,960			896,503	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)	450,347				450,347	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,141,023	75,904	0	0	5,216,927	
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)	6,625				6,625	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	6,625	0	0	0	6,625	
Total utility plant in service directly assignable	5,258,309	75,904	0	0	5,334,213	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,258,309	75,904	0	0	5,334,213	

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			14,223	14,223	1
February			12,808	12,808	2
March			14,294	14,294	3
April			15,292	15,292	4
May			16,488	16,488	5
June			14,476	14,476	6
July			15,669	15,669	7
August			17,278	17,278	8
September			14,380	14,380	9
October			17,190	17,190	10
November			13,237	13,237	11
December			13,194	13,194	12
Total annual pumpage	0	0	178,529	178,529	

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):	178,529	2
Less: Gallons (000's) used in the treatment process:	51	3
Subtotal: Gallons (000's) entering distribution system:	178,478	4
Less: Gallons (000's) sold (Revenue Water):	161,788	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	16,690	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	8,631	8
Gallons (000's) used for fire protection:	5	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	340	11
Subtotal Authorized System Uses:	8,976	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	12	14
Gallons (000's) lost due to service leaks or breaks:	4	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:	7,698	18
Subtotal Water Losses:	7,714	19
Percentage of water entering distribution system sold:	91%	20
Percentage of Real and Apparent Losses:	4%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	929	29
Date of maximum: 10/15/2010		30
Cause of maximum: Dry day		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	309	33
Date of minimum: 12/16/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	302,700	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:	1	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	5,500	43
Outside municipality?	2	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)	
WELL 704 N MAIN ST	3	530	18	127	Yes	1
WELL 1507 LANDMARK DRIVE	4	675	18	184	Yes	2
WELL 308 N. MAIN	1	400	7	0	No	3
WELL 205 DONNA STREET	2	435	16	160	Yes	4

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)	4	1
Identification	2	3			
Location	205 DONNA	704 N MAIN ST	1507 LANDMARK		2
Purpose	P	P			3
Destination	R D	R D			4
Pump Manufacturer	LAYMAR, BOWLAR	GOULDS	GOULDS		5
Year Installed	2002	2002	2005		6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	750	1,100	1,100		8
Pump Motor or Standby Engine Mfr	STANDY BY FORD	STANDY BY FORD	CUMMINS GENERATOR		9
Year Installed	1973	1994	2005		11
Type	ELECTRIC	ELECTRIC	ELECTRIC		12
Horsepower	100	125	125		13
Footnotes					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1940	1985	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	160	6
Total capacity in gallons (actual)	40,000	550,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	1,534				1,534	1
A	D	6.000	7,776				7,776	2
M	D	6.000	17,402	281			17,683	3
M	D	8.000	55,856	955			56,811	4
M	D	10.000	28,760				28,760	5
M	D	12.000	42,198	913			43,111	6
M	D	14.000	1,403				1,403	7
M	D	16.000	8,458	2,221			10,679	8
Total Within Municipality			163,387	4,370	0	0	167,757	
M	D	4.000	133				133	9
A	D	6.000	510				510	10
M	D	6.000	45				45	11
M	D	8.000	595				595	12
M	D	10.000	1,211				1,211	13
Total Outside of Municipality			2,494	0	0	0	2,494	
Total Utility			165,881	4,370	0	0	170,251	

WATER MAINS

Water Mains (Page W-21)

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

\$59,944 was financed by developers (Alyssa/Farwell project) and \$159,114 was financed by the municipality (Fireman's Park expansion).

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	227			(1)	226		1
M	1.000	1,632	16			1,648	1,648	2
M	1.250	12				12		3
M	1.500	26	1			27	27	4
M	2.000	71				71		5
M	4.000	4				4		6
M	6.000	6				6	6	7
M	8.000	32				32		8
M	10.000	2				2		9
Total Utility		2,012	17	0	(1)	2,028	1,681	

WATER SERVICES

Water Services (Page W-22)

Explain all reported Adjustments.

The utility noted the removal of a service that was not reported in a prior year.

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

\$15,960 were contributed by developers (Alyssa/Farwell project) and \$3,206 were financed by the municipality (Fireman's Park expansion).

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	2,184	18		0	2202	101	1
0.750	40			0	40	2	2
1.000	26	2		0	28	3	3
1.500	19	1		0	20	0	4
2.000	14			0	14	0	5
3.000	6				6	0	6
Total:	2,289	21	0	0	2310	106	

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	2,090	57	0	9	0	46	2202	1
0.750	16	13	3	4	0	4	40	2
1.000	0	24	2	0	0	2	28	3
1.500	0	13	1	3	0	3	20	4
2.000	0	9	2	2	0	1	14	5
3.000	0	1	1	4	0	0	6	6
Total:	2,106	117	9	22	0	56	2310	

METERS

Meters (Page W-23)

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

The utility tests meters on a rotating basis. In the current year 106 meters were tested, while 138 meters were tested in 2009.

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	5				5	1
Within Municipality	377	6			383	2
Total Fire Hydrants	382	6	0	0	388	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	382
Number of distribution system valves end of year:	822
Number of distribution valves operated during year:	817

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Well #4	Other	12/31/2005	1
Station Meter	8	Well #2	Other	12/31/2002	2
Station Meter	10	Well #3	Other	12/31/2002	3
Wholesale Meter	<= 4-inch	portable	Turbine	11/1/2007	4
Wholesale Meter	<= 4-inch	portable	Turbine	11/1/2007	5
Wholesale Meter	<= 4-inch	portable	Turbine	11/1/2007	6

LIST OF ALL STATION AND WHOLESALE METERS

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

If Meter Type is "other," please explain.

All station meters are propeller meters.

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)
Dane	County	
	Villages	
	COTTAGE GROVE	2,249
	Total Villages:	2,249
	Towns	
	COTTAGE GROVE	5
	Total Towns:	5
Total Dane	County:	2,254
Total Company:		2,254

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

602: Prior year included \$6,000 in well repairs that was not repeated this year.

622: Increase due to increase in energy costs.

640: Overall decrease in labor and benefits due to vacant position that was open for 3-4 months of the year.

641: Increase due to \$4,800 expended for cathodic protection system rectifier this year.

651: Prior year included more costs related to main breaks and lateral patches.

928: Current year includes costs related to water rate study in progress.

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.

\$59,944 was financed by developers (Alyssa/Farwell project) and \$159,114 was financed by the municipality (Fireman's Park expansion).

Water Services (Page W-22)

Explain all reported Adjustments.

The utility noted the removal of a service that was not reported in a prior year.

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

\$15,960 were contributed by developers (Alyssa/Farwell project) and \$3,206 were financed by the municipality (Fireman's Park expansion).

Meters (Page W-23)

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

The utility tests meters on a rotating basis. In the current year 106 meters were tested, while 138 meters were tested in 2009.

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

WATER OPERATING SECTION FOOTNOTES

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

If Meter Type is "other," please explain.

All station meters are propeller meters.
