



3015 (01-03-11)

ANNUAL REPORT

OF

Name: GRESHAM MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 50
GRESHAM, WI 54128

For the Year Ended: DECEMBER 31, 2010

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I GRACE SCHWEFEL of
(Person responsible for accounts)

GRESHAM MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/01/2011
(Date)

UTILITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GRESHAM MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 50
GRESHAM, WI 54128

When was utility organized? 1/1/1955

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ART BAHR

Title: VILLAGE ADMINISTRATOR/UTILITY MANAGER

Office Address:

P.O. BOX 50
GRESHAM, WI 54128

Telephone: (715) 787 - 3994

Fax Number: (715) 787 - 1313

Email Address: abahr@villageofgresham.us

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

Name: DAVID 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: JIM CARROLL

Title: CHAIRMAN

Office Address:

P.O. BOX 50
GRESHAM, WI 54128

Telephone: (715) 787 - 3244

Fax Number: (715) 797 - 1313

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 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

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/10/2010

Period covered by most recent audit: YEAR ENDED DECEMBER 2010

Names and titles of utility management including manager or superintendent:

Name: BRUCE CHRIST

Title: OPERATIONS MANAGER

Office Address:

P.O. BOX 50
GRESHAM, WI 54128

Telephone: (715) 787 - 3244

Fax Number: (715) 787 - 1313

Email Address: gresham@villageofgresham.us

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

JIM CARROLL, CHAIRMAN
RICK GIESE
MARCEL REOPELLE

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? YES

Date of Ordinance: 1/1/1955

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)	259,200	264,472	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	265,318	206,469	2
Depreciation Expense (403)	33,294	27,422	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	31,709	25,496	5
Total Operating Expenses	330,321	259,387	
Net Operating Income	(71,121)	5,085	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(71,121)	5,085	
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)	31,701	31,617	10
Miscellaneous Nonoperating Income (421)	361,903	164,289	11
Total Other Income	393,604	195,906	
Total Income	322,483	200,991	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,531)	(14,531)	12
Other Income Deductions (426)	49,451	43,052	13
Total Miscellaneous Income Deductions	34,920	28,521	
Income Before Interest Charges	287,563	172,470	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	65,493	44,080	14
Amortization of Debt Discount and Expense (428)	174	174	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	65,667	44,254	
Net Income	221,896	128,216	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,642,215	1,513,999	20
Balance Transferred from Income (433)	221,896	128,216	21
Miscellaneous Credits to Surplus (434)	18,188	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)	1,882,299	1,642,215	

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	259,200	0	259,200	1
Total (Acct. 400):	259,200	0	259,200	
Operation and Maintenance Expense (401-402):				
Derived	265,318	0	265,318	2
Total (Acct. 401-402):	265,318	0	265,318	
Depreciation Expense (403):				
Derived	33,294	0	33,294	3
Total (Acct. 403):	33,294	0	33,294	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	31,709	0	31,709	5
Total (Acct. 408):	31,709	0	31,709	
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:	(71,121)	0	(71,121)	
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 ON SPECIAL ASSESSMENTS	31,291	0	31,291	11
INTEREST ON CASH AND INVESTMENTS	410		410	12
Total (Acct. 419):	31,701	0	31,701	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		142,600	142,600	13
Contributed Plant - Sewer		218,003	218,003	14

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):				
TIMBER SALES FROM SEWER LAND	1,300	0	1,300	15
Total (Acct. 421):	1,300	360,603	361,903	
TOTAL OTHER INCOME:	33,001	360,603	393,604	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(14,531)	0	(14,531)	16
NONE			0	17
Total (Acct. 425):	(14,531)	0	(14,531)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	27,192	27,192	18
Depreciation Expense on Contributed Plant - Sewer	0	22,259	22,259	19
NONE			0	20
Total (Acct. 426):	0	49,451	49,451	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,531)	49,451	34,920	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	65,493	0	65,493	21
Total (Acct. 427):	65,493	0	65,493	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	174		174	22
Total (Acct. 428):	174	0	174	
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:	65,667	0	65,667	
NET INCOME:	(89,256)	311,152	221,896	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	30,919	1,611,296	1,642,215	27
Total (Acct. 216):	30,919	1,611,296	1,642,215	

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	(89,256)	311,152	221,896	28
Total (Acct. 433):	(89,256)	311,152	221,896	
Miscellaneous Credits to Surplus (434):				
2009 TAX EQUIVALENT PAYMENT FORGIVEN BY VILLAGE	18,188		18,188	29
Total (Acct. 434):	18,188	0	18,188	
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):	(40,149)	1,922,448	1,882,299	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.
The Village forgave the prior year tax equivalent.

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	156,083	0	103,117	0	259,200	1
Less: interdepartmental sales	3,087		1,193	0	4,280	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	575				575	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	905		822		1,727	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	151,516	0	101,102	0	252,618	

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	1.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,149,792	3,992,119	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	914,662	896,017	2
Net Utility Plant	3,235,130	3,096,102	
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)	528,030	532,795	6
Sinking Funds (125)	51,717	21,383	7
Depreciation Fund (126)	4,680	0	8
Other Special Funds (128)	2,502	0	9
Total Other Property and Investments	586,929	554,178	
CURRENT AND ACCRUED ASSETS			
Cash (131)		0	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)	26,051	25,533	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	38,000	40,804	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)	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	64,051	66,337	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,379	6,553	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	6,379	6,553	
Total Assets and Other Debits	3,892,489	3,723,170	

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)	4,526	4,526	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,882,299	1,642,215	35
Total Proprietary Capital	1,886,825	1,646,741	
LONG-TERM DEBT			
Bonds (221)	960,531	973,426	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	675,009	711,882	38
Total Long-Term Debt	1,635,540	1,685,308	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	19,777	18,313	40
Payables to Municipality (233)	109,944	142,815	41
Customer Deposits (235)			42
Taxes Accrued (236)	23,629	0	43
Interest Accrued (237)	25,864	24,820	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	2,006	1,738	46
Total Current and Accrued Liabilities	181,220	187,686	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	188,904	203,435	49
Total Deferred Credits	188,904	203,435	
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	3,892,489	3,723,170	

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	2,120,466	1,871,653	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)	848,899	862,091	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,300,522	1,115,869	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	0	22,411			6
Construction Work in Progress (107)					7
Total Utility Plant	2,149,421	2,000,371	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)	137,410	249,695	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	169,821	357,736	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	307,231	607,431	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	1,842,190	1,392,940	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	126,997	245,374			372,371	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,669	15,625			33,294	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	904	(904)			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	18,573	14,721	0	0	33,294	16
Debits during year						17
Book cost of plant retired	8,160	10,400			18,560	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	8,160	10,400	0	0	18,560	25
Balance end of year (111.1)	137,410	249,695	0	0	387,105	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	171,569	352,077			523,646	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	27,192	22,259			49,451	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	27,192	22,259	0	0	49,451	16
Debits during year						17
Book cost of plant retired	28,940	16,600			45,540	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	28,940	16,600	0	0	45,540	25
Balance end of year (111.2)	169,821	357,736	0	0	527,557	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)		0
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
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)				
AMORTIZATION OF DEBT DISCOUNT	174	428	6,379	1
Total			6,379	
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	4,526	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>4,526</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)	
MORTGAGE REVENUE BOND	08/21/2003	09/01/2043	4.25%	289,408	1
WATER SYSTEM MORTGAGE REVENUE BOND	12/10/2009	12/01/2049	3.37%	305,953	2
SEWER SYSTEM MORTGAGE REVENUE BOND	12/10/2009	12/01/2049	3.37%	365,170	3
Total Bonds (Account 221):				960,531	

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)					
USDA SPECIAL ASSESSMENT B BONDS - SEWER	04/25/2007	04/01/2047	4.12%	317,478	2
USDA SPECIAL ASSESSMENT B BONDS - WATER	04/25/2007	04/01/2047	4.12%	235,031	3
BOND ANTICIPATION NOTE	04/25/2006	03/20/2015	4.47%	122,500	4
Total for Account 224				675,009	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

General footnotes

Split Water and Sewer Utility B-Bonds into two issues.

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	28,049	2
Charged electric department expense		3
Charged sewer department expense	3,660	4
Other (explain):		
NONE		5
Total Accruals and other credits	31,709	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	7,965	7
PSC Remainder Assessment	115	8
Other (explain):		
NONE		9
Total payments and other debits	8,080	
Balance end of year	23,629	

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)					
USDA MORTGAGE REVENUE BOND	4,168	13,385	12,431	5,122	1
WATER SYSTEM MORTGAGE REVENUE	436	10,552	10,139	849	2
SEWER SYSTEM MORTGAGE REVENUE	520	12,595	12,102	1,013	3
Subtotal	5,124	36,532	34,672	6,984	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WATER AND SEWER LOAN	1,716	5,630	5,826	1,520	5
USDA SPECIAL ASSESSMENT B BONDS - WATER		9,953	2,550	7,403	6
USDA SPECIAL ASSESSMENT B BONDS - SEWER	17,980	13,378	21,401	9,957	7
Subtotal	19,696	28,961	29,777	18,880	
Notes Payable (231)					
ST BORROWING & BOND ANTICIPATION NOTE	0			0	8
Subtotal	0	0	0	0	
Total	24,820	65,493	64,449	25,864	

INTEREST ACCRUED (ACCT. 237)

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

General footnotes

In 2010, split water and sewer utility B-Bonds in general ledger and PSC report. Adjusted beginning balance in water though cash paid. Of the beginning balance of \$17,980, \$7,679 related to water debt and \$10,301 related to sewer.

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):		
SPECIAL ASSESSMENTS	528,030	2
Total (Acct. 124):	528,030	
Sinking Funds (125):		
WATER DEBT REDEMPTION	45,308	3
SEWER DEBT REDEMPTION	6,409	4
Total (Acct. 125):	51,717	
Depreciation Fund (126):		
SEWER REPLACEMENT FUND	4,680	5
Total (Acct. 126):	4,680	
Other Special Funds (128):		
SPECIAL ASSESSMENT COLLECTIONS	2,502	6
Total (Acct. 128):	2,502	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,053	9
Electric		10
Sewer (Regulated)	12,998	11
Other (specify):		
NONE		12
Total (Acct. 142):	26,051	
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):		
SPECIAL ASSESSMENT PLACED ON TAX ROLL	36,057	16
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	1,943	17
Total (Acct. 145):	38,000	

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		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
OVERPAYMENT OF 2009 TAX ROLL SPECIAL ASSESSMENT COLLECTIONS	6,644	24
CASH OVERDRAFT	103,300	25
Total (Acct. 233):	109,944	
Other Deferred Credits (253):		
Regulatory Liability	188,904	26
NONE		27
Total (Acct. 253):	188,904	

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)	707,124	0	688,157	0	1,395,281	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	132,203	0	247,534	0	379,737	4
Customer Advances for Construction					0	5
Regulatory Liability	30,510	0	165,659	0	196,169	6
NONE					0	7
Average Net Rate Base	544,411	0	274,964	0	819,375	
Net Operating Income	(42,526)	0	(28,595)	0	(71,121)	8
Net Operating Income as a percent of						
Average Net Rate Base	-7.81%	N/A	-10.40%	N/A	-8.68%	

**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	31,640	0	171,795	0	203,435	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	2,260	0	12,271	0	14,531	3
Other (specify):					0	4
Balance End of Year	29,380	0	159,524	0	188,904	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	153,672	155,027	1
Total Sales of Water	153,672	155,027	
Other Operating Revenues			
Forfeited Discounts (470)	827	1,199	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,584	876	5
Total Other Operating Revenues	2,411	2,075	
Total Operating Revenues	156,083	157,102	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	99,219	52,904	6
General Operating Expenses (680-691)	53,672	40,618	7
Total Operation and Maintenance Expenses	152,891	93,522	
Other Operating Expenses			
Depreciation Expense (403)	17,669	14,466	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	28,049	22,023	10
Total Other Operating Expenses	45,718	36,489	
Total Operating Expenses	198,609	130,011	
NET OPERATING INCOME	(42,526)	27,091	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	241	8,316	82,721	5
Commercial (461.2)	28	1,823	17,757	6
Industrial (461.3)	1	32	569	7
Public Authority (461.4)	2	402	3,133	8
Total Metered Sales to General Customers (461)	272	10,573	104,180	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		46,405	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	8	204	3,087	13
Total Sales of Water	281	10,777	153,672	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Wholesale fire protection billed		1
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		2
Other (specify):		
Amount billed (usually per rate schedule F-1 or Fd-1)	46,405	3
NONE		4
Total Public Fire Protection Service (463)	46,405	
Forfeited Discounts (470):		
NONE		5
NONE		6
Customer late payment charges	827	7
Other (specify):		
Total Forfeited Discounts (470)	827	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WELL PERMITS AND CUSTOMER SERVICE CHARGES	1,009	10
Return on net investment in meters charged to sewer department	575	11
Other (specify):		
Total Other Water Revenues (474)	1,584	

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)	45,621	39,412	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	6,894	5,869	3
Chemicals (630)	3,704	4,337	4
Supplies and Expenses (640)	7,158	3,069	5
Repairs of Water Plant (650)	35,159	160	6
Transportation Expenses (660)	683	57	7
Total Plant Operation and Maintenance Expenses	99,219	52,904	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,525	11,382	8
Office Supplies and Expenses (681)	1,193	2,087	9
Outside Services Employed (682)	9,444	2,775	10
Insurance Expense (684)	3,250	3,582	11
Employees Pensions and Benefits (686)	23,577	19,122	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	5,778	1,630	14
Uncollectible Accounts (690)	905	40	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	53,672	40,618	
Total Operation and Maintenance Expenses	152,891	93,522	

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.

Salaries and Wages (600) - Additional labor from part-time employee.

Supplies and Expenses (640) - More repair parts and operating supplies purchased in 2010.

Repairs of Water Plant (650) - There was a \$3,600 charge with the 2009-10 extention project for repairs to correct a leak. In addition, the utility entered into a contract with Utility Service Co for maintenance of the water tower (repainted) and the 2010 expense was \$28,767.

Miscellaneous General Expenses (689) - Additional labor for schooling which is coded to this account.

Outside Services Employed (682) - Additional costs related to a GIS mapping and data collection services and water tower inspections.

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		23,629	18,188	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		179	171	2
Net property tax equivalent		23,450	18,017	
Social Security		4,541	3,918	3
PSC Remainder Assessment		58	88	4
Other (specify): NONE			0	5
Total tax expense		28,049	22,023	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.157527				3
County tax rate	mills		4.654728				4
Local tax rate	mills		1.684655				5
School tax rate	mills		8.204022				6
Voc. school tax rate	mills		1.497515				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.198447				10
Less: state credit	mills		1.483354				11
Net tax rate	mills		14.715093				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.684655				14
Combined School Tax Rate	mills		9.701537				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		11.386192				17
Total Tax Rate	mills		16.198447				18
Ratio of Local and School Tax to Total	dec.		0.702919				19
Total tax net of state credit	mills		14.715093				20
Net Local and School Tax Rate	mills		10.343515				21
Utility Plant, Jan. 1	\$	2,120,466	2,120,466				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,120,466	2,120,466				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,120,466	2,120,466				26
Assessment Ratio	dec.		1.077312				27
Assessed Value	\$	2,284,403	2,284,403				28
Net Local & School Rate	mills		10.343515				29
Tax Equiv. Computed for Current Year	\$	23,629	23,629				30
Tax Equivalent per 1994 PSC Report	\$	3,021					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	23,629					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)	500				500	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	500	0	0	0	500	
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)	28,031				28,031	8
Supply Mains (316)	39,675				39,675	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	67,706	0	0	0	67,706	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	11,669				11,669	12
Other Power Production Equipment (323)	0	5,258			5,258	13
Electric Pumping Equipment (325)	17,925	8,209			26,134	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	29,594	13,467	0	0	43,061	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	225,280				225,280	18
Sand or Other Media Filtration Equipment (332)	51,789				51,789	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	277,069	0	0	0	277,069	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	500				500	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	7,796				7,796	24
Transmission and Distribution Mains (343)	106,343	193,008	6,100		293,251	25
Services (345)	14,059	45,862	960		58,961	26
Meters (346)	21,403	2,069	400		23,072	27
Hydrants (348)	29,918	37,303	700		66,521	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	180,019	278,242	8,160	0	450,101	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	125				125	31
Office Furniture and Equipment (391)	759				759	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)	9,578				9,578	41
Total General Plant	10,462	0	0	0	10,462	
Total utility plant in service directly assignable	565,350	291,709	8,160	0	848,899	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	565,350	291,709	8,160	0	848,899	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Other Power Production Equipment (323) - Portion of new generator financed by utility.

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)	18,396				18,396	8
Supply Mains (316)	36,891				36,891	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	55,287	0	0	0	55,287	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	16,409				16,409	12
Other Power Production Equipment (323)	0	17,992			17,992	13
Electric Pumping Equipment (325)	10,926				10,926	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	27,335	17,992	0	0	45,327	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	351,095				351,095	18
Sand or Other Media Filtration Equipment (332)	80,479				80,479	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	431,574	0	0	0	431,574	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	8,498				8,498	24
Transmission and Distribution Mains (343)	449,932	159,562	24,400		585,094	25
Services (345)	44,063	37,915	3,040		78,938	26
Meters (346)	10,739		200		10,539	27
Hydrants (348)	55,588	30,839	1,300		85,127	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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	568,820	228,316	28,940	0	768,196	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	138				138	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	138	0	0	0	138	
Total utility plant in service directly assignable	1,083,154	246,308	28,940	0	1,300,522	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,083,154	246,308	28,940	0	1,300,522	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain.

Other Power Production Equipment (323) - Portion of new generator financed by RDA grant.

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			1,100	1,100	1
February			1,078	1,078	2
March			1,412	1,412	3
April			1,839	1,839	4
May			2,973	2,973	5
June			2,821	2,821	6
July			1,523	1,523	7
August			1,391	1,391	8
September			1,187	1,187	9
October			1,162	1,162	10
November			1,075	1,075	11
December			1,122	1,122	12
Total annual pumpage	0	0	18,683	18,683	

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):	18,683	2
Less: Gallons (000's) used in the treatment process:	1,807	3
Subtotal: Gallons (000's) entering distribution system:	16,876	4
Less: Gallons (000's) sold (Revenue Water):	10,777	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	6,099	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	70	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:		11
Subtotal Authorized System Uses:	75	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	20	14
Gallons (000's) lost due to service leaks or breaks:	300	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	4	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	5,700	18
Subtotal Water Losses:	6,024	19
Percentage of water entering distribution system sold:	64%	20
Percentage of Real and Apparent Losses:	36%	21
If water losses exceed 25%, indicate causes:		22
The utility did work on its water tower, resulting in some accounted loss. In addition, the utility completed a major water and sewer replacement and extention project and had some water loss during construction,		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
The utility is monitoring the loss amount.		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.)	160	29
Date of maximum: 05/19/2010		30
Cause of maximum: 1 main break and 1 service lateral leak		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	17	33
Date of minimum: 12/17/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	69,540	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:	2	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	277	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)	
1030 ZOGLMAN STREET	3	406	6	122,000	Yes	1
1490 MAIN STREET	2	420	6	108,000	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 2	WELL 3	WTF #1	1
Location	1490 MAIN	1030 ZOGLMAN	900 ZOGLMAN	2
Purpose	P	P	B	3
Destination	T	T	D	4
Pump Manufacturer	GOULDS	PLEUGER	RELIANCE ELECTRIC	5
Year Installed	1996	2003	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	80	85	500	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GRUNDFOS	RELIANCE ELECTRIC	9
Year Installed	1955	2003	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	10	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WTF #2	WTF #3		15
Location	900 ZOGLMAN	900 ZOGLMAN		16
Purpose	B	B		17
Destination	D	D		18
Pump Manufacturer	RELIANCE ELECTRIC	RELIANCE ELECTRIC		19
Year Installed	2003	2003		20
Type	OTHER	OTHER		21
Actual Capacity (gpm)	100	100		22
Pump Motor or Standby Engine Mfr	RELIANCE ELECTRIC	RELIANCE ELECTRIC		23
Year Installed	2003	2003		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	10	10		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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1955		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	78		6
Total capacity in gallons (actual)	100,000		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)	CENTRAL FACILITIES		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)?	N		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	2.000	340				340	1
A	D	4.000	454				454	2
A	D	6.000	17,415		3,808		13,607	3
M	S	6.000	670				670	4
P	D	6.000	2,711				2,711	5
P	S	6.000	1,750				1,750	6
A	D	8.000	3,195				3,195	7
M	T	8.000	524				524	8
P	D	8.000	4,150	5,058			9,208	9
Total Within Municipality			31,209	5,058	3,808	0	32,459	
Total Utility			31,209	5,058	3,808	0	32,459	

WATER MAINS

Water Mains (Page W-21)

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

The Main and Schabow street replacement and extentions were financed by a combination of RDA grants and loans and a Wisconsin Department of Commerce grant.

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	22				22		1
P	0.750	277		50		227	49	2
M	1.000	7	51			58		3
M	1.500	2				2		4
P	2.000	1	3			4		5
M	2.000	2				2		6
Total Utility		311	54	50	0	315	49	

WATER SERVICES

Water Services (Page W-22)

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

The Main and Schabow street replacement and extentions were financed by a combination of RDA grants and loans and a Wisconsin Department of Commerce grant.

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	335	8	8		335	0	1
1.000	7				7	0	2
1.250	1				1	0	3
1.500	3	1			4	0	4
2.000	4	1			5	0	5
2.500	1				1	0	6
3.000	1				1	0	7
Total:	352	10	8	0	354	0	

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	275	22	0	1	4	33	335	1
1.000	1	2	1	0	2	1	7	2
1.250	0	0	0	0	0	1	1	3
1.500	0	2	0	1	1	0	4	4
2.000	0	1	0	0	0	4	5	5
2.500	0	0	0	0	1	0	1	6
3.000	0	0	0	0	0	1	1	7
Total:	276	27	1	2	8	40	354	

METERS

Meters (Page W-23)

If Tested During Year column total is zero, please explain.

Village does not test meters. It replaces meters as needed.

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

Village does not test meters. It replaces meters as needed.

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	52	11	8		55	2
Total Fire Hydrants	52	11	8	0	55	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

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:	55
Number of distribution system valves end of year:	72
Number of distribution valves operated during year:	40

LIST OF ALL STATION AND WHOLESALE METERS

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

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

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Shawano County	
Villages	
GRESHAM	280
Total Villages:	280
Total Shawano County:	280
Total Company:	280

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	101,197	105,254	1
Total Sewage Operating Revenues	101,197	105,254	
Other Operating Revenues			
Customer Forfeited Discounts (631)	920	1,365	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	300	270	5
Miscellaneous Operating Revenues (635)	700	481	6
Total Other Operating Revenues	1,920	2,116	
Total Operating Revenues	103,117	107,370	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	63,696	55,150	7
Maintenance Expenses (831-834)	6,345	5,607	8
Customer Accounting & Collection Expenses (840-843)	5,186	5,280	9
Administrative and General Expenses (850-857)	37,200	46,910	10
Total Operation and Maintenance Expenses	112,427	112,947	
Other Operating Expenses			
Depreciation Expense (403)	15,625	12,956	11
Amortization Expense (404)	0	0	12
Taxes (408)	3,660	3,473	13
Total Other Operating Expenses	19,285	16,429	
Total Operating Expenses	131,712	129,376	
NET OPERATING INCOME	(28,595)	(22,006)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	241	7,784	81,178	5
Commercial Revenues (622.2)	28	1,727	15,363	6
Industrial Revenues (622.3)	1	32	371	7
Revenues from Public Authorities (622.4)	2	405	3,092	8
Total Measured Service to General Customers (622)	272	9,948	100,004	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)	8	57	1,193	11
Total Sewage Operating Revenues	280	10,005	101,197	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	920	2
Other (specify):		
Total Customer Forfeited Discounts (631)	920	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
LAND RENTAL	300	5
Total Rent from Sewerage Property (634)	300	
Miscellaneous Operating Revenues (635):		
SERVICE CHARGES AND OTHER REVENUES	700	6
Total Miscellaneous Operating Revenues (635)	700	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	31,620	30,398	1
Power and Fuel for Pumping (821)	7,459	5,182	2
Power and Fuel for Aeration Equipment (822)	9,808	9,119	3
Chlorine (823)	0	169	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	14,191	10,067	8
Transportation Expenses (828)	516	163	9
Rents (829)	102	52	10
Total Operation Expenses	63,696	55,150	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	6,014	4,911	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	331	696	13
Maintenance of General Plant Structures and Equipment (834)		0	14
Total Maintenance Expenses	6,345	5,607	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	3,520	4,345	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	844	801	17
Uncollectible Accounts (843)	822	134	18
Total Customer Accounting & Collection Expenses	5,186	5,280	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	5,136	6,194	19
Office Supplies and Expenses (851)	997	1,901	20
Outside Services Employed (852)	4,425	18,466	21
Insurance Expense (853)	2,417	2,837	22
Employees Pensions and Benefits (854)	16,843	15,198	23
Regulatory Commission Expenses (855)	130	0	24
Miscellaneous General Expenses (856)	7,252	2,314	25
Rents (857)		0	26
Total Administrative and General Expenses	37,200	46,910	
Total Operation and Maintenance Expenses	112,427	112,947	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page S-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.

Power and Fuel for Pumping (821) - Represents 12 months of expenses paid to Gresham Electric Utilities.

Other Operation and Maintenance (827) - Additional repair parts and other operating supplies purchased in 2010.

Miscellaneous General Expenses (856) - Additional labor for schooling which is coded to this account.

Outside Services Employed (852)- Spent \$12,000 on sewer plant review completed by Becher-Hoppe Associates in 2009.

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		3,424	3,214	1
Local and School Tax Equivalent on Meters Charged by Water Department		179	171	2
PSC Remainder Assessment		57	88	3
Other (specify):				
NONE			0	4
Total tax expense		3,660	3,473	

SEWER 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, 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)	558				558	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	558	0	0	0	558	
COLLECTION SYSTEM						
Land and Land Rights (310)	1,003				1,003	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	11,163	81,252	400		92,015	6
Collecting Mains and Accessories (313)	178,230	269,344	10,000		437,574	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	70,303				70,303	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	260,699	350,596	10,400	0	600,895	
COLLECTION SYSTEM PUMPING INSTALLAT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	2,512				2,512	13
Electric Pumping Equipment (323)	35,504				35,504	14
Other Power Pumping Equipment (324)	18,744				18,744	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation:	56,760	0	0	0	56,760	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	3,956				3,956	17
Structures and Improvements (331)	68,050				68,050	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	29,143				29,143	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	5,732				5,732	23
Sludge Treatment and Disposal Equipment (337)	11,661	373			12,034	24
Plant Site Piping (338)	7,508				7,508	25
Flow Metering and Monitoring Equipment (339)	4,176				4,176	26
Outfall Sewer Pipes (340)	48,670				48,670	27

SEWER 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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	178,896	373	0	0	179,269	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	1,145				1,145	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	16,166	7,298		(16,166)	7,298	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0			16,166	16,166	40
Total General Plant	17,311	7,298	0	0	24,609	
Total utility plant in service directly assignable	514,224	358,267	10,400	0	862,091	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	514,224	358,267	10,400	0	862,091	

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

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

Account 396 - Utility portion of generator purchased.

If Adjustments for any account are nonzero, please explain.

The utility reclassified the beginning balance from account 396 to 398.

SEWER 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, 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	47,382	49,799	1,600		95,581	6
Collecting Mains and Accessories (313)	210,963	165,081	15,000		361,044	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	201,746				201,746	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	460,091	214,880	16,600	0	658,371	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	69,031				69,031	13
Electric Pumping Equipment (323)	25,269				25,269	14
Other Power Pumping Equipment (324)	38,696				38,696	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	132,996	0	0	0	132,996	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	109,629				109,629	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	46,382				46,382	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	8,049				8,049	23
Sludge Treatment and Disposal Equipment (337)	1,474				1,474	24
Plant Site Piping (338)	12,096				12,096	25
Flow Metering and Monitoring Equipment (339)	4,762				4,762	26
Outfall Sewer Pipes (340)	78,405				78,405	27

SEWER 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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	260,797	0	0	0	260,797	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0	22,667			22,667	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0	41,038			41,038	40
Total General Plant	0	63,705	0	0	63,705	
Total utility plant in service directly assignable	853,884	278,585	16,600	0	1,115,869	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	853,884	278,585	16,600	0	1,115,869	

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

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-08)

If Additions for any Accounts exceed \$10,000, please explain.

Account 396 - Grant portion of generator purchased.

Account 398 - Grant funded purchases as follows:

Sewer Vac Trailer - \$8,300

Sewer inspection camera - \$27,577

Grease cutter - \$4,103

Miscellaneous - \$1,058

If Retirements for any Accounts exceed \$10,000, please explain.

The Main and Schabow street replacement project resulted in a large replacement of mains.

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
Sewer	4.000	306	55	51		310	
Total Utility		306	55	51	0	310	0

1

SEWER SERVICES

Sewer Services (Page S-09)

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

The Main and Schabow street replacement and extentions were financed by a combination of RDA grants and loans and a Wisconsin Department of Commerce grant.

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	4,477				4,477	1
6.000	1,760				1,760	2
8.000	24,764	4,629	3,412		25,981	3
10.000	1,977				1,977	4
Total Utility	32,978	4,629	3,412	0	34,195	

SEWER MAINS

Sewer Mains (Page S-10)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

The Main and Schabow street replacement and extentions were financed by a combination of RDA grants and loans and a Wisconsin Department of Commerce grant.
