



3015 (01-03-11)

ANNUAL REPORT

OF

Name: HAWKINS MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

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 JANICE KRINGS of
(Person responsible for accounts)

HAWKINS 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) 02/14/2011
(Date)

VILLAGE CLERK TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Hawkins
Hawkins, Wisconsin

We have compiled the balance sheets of the Hawkins Water and Sewer Utility, an enterprise fund of the Village of Hawkins 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 the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements referred to above and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

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

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

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

BAKER TILLY VIRCHOW KRAUSE, LLP

February 14, 2011

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HAWKINS MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

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: MS JANICE KRINGS

Title: CLERK-TREASURER

Office Address:

509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

Telephone: (715) 585 - 6322

Fax Number: (715) 585 - 2373

Email Address: curbandgutter@centurytel.net

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

Name: KIMBERLY SHULT

Title: SENIOR MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S. SIXTH STREET
MINNEAPOLIS, MN 55402

Telephone: (888) 835 - 1344 EXT 4912

Fax Number: (612) 238 - 9100

Email Address: kimberly.shut@bakertilly.com

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

Name: KYLE AUSTAD

Title: PRESIDENT

Office Address:

509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

Telephone: (715) 585 - 6322

Fax Number: (715) 585 - 2373

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: JAMES MURRAY

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S. SIXTH STREET
MINNEAPOLIS, MN 55402

Telephone: (888) 835 - 1344 EXT 4914

Fax Number: (612) 238 - 9095

Email Address: james.murray@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/5/2010

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

Names and titles of utility management including manager or superintendent:

Name: MR CARL HARTMAN

Title: SUPERINTENDENT

Office Address:

509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

Telephone: (715) 585 - 6567

Fax Number: (715) 585 - 2373

Email Address: hawkinspwd@centurytel.net

Name: MS JANICE KRINGS

Title: CLERK-TREASURER

Office Address:

509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

Telephone: (715) 585 - 6322

Fax Number: (715) 585 - 2373

Email Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MS CAROL AUSTAD, TRUSTEE
- MR KYLE AUSTAD, PRESIDENT
- MR DARREN JOHNSON, TRUSTEE
- MRS MARY JO MERGET, TRUSTEE
- MR LYDON SCHANCER, TRUSTEE

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: 7/1/1958

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)	48,483	47,381	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	27,008	24,552	2
Depreciation Expense (403)	9,034	8,701	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	9,232	9,332	5
Total Operating Expenses	45,274	42,585	
Net Operating Income	3,209	4,796	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,209	4,796	
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)	225	522	10
Miscellaneous Nonoperating Income (421)	(20,401)	(22,195)	11
Total Other Income	(20,176)	(21,673)	
Total Income	(16,967)	(16,877)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,034)	(3,034)	12
Other Income Deductions (426)	4,565	4,565	13
Total Miscellaneous Income Deductions	1,531	1,531	
Income Before Interest Charges	(18,498)	(18,408)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,231	2,538	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	2,231	2,538	
Net Income	(20,729)	(20,946)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	839,522	860,468	20
Balance Transferred from Income (433)	(20,729)	(20,946)	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)	818,793	839,522	

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	48,483	0	48,483	1
Total (Acct. 400):	48,483	0	48,483	
Operation and Maintenance Expense (401-402):				
Derived	27,008	0	27,008	2
Total (Acct. 401-402):	27,008	0	27,008	
Depreciation Expense (403):				
Derived	9,034	0	9,034	3
Total (Acct. 403):	9,034	0	9,034	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	9,232	0	9,232	5
Total (Acct. 408):	9,232	0	9,232	
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:	3,209	0	3,209	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	225		225	11
Total (Acct. 419):	225	0	225	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
INCOME FROM UNREGULATED SEWER UTILITY	(20,401)		(20,401)	13
Total (Acct. 421):	(20,401)	0	(20,401)	
TOTAL OTHER INCOME:	(20,176)	0	(20,176)	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(3,034)	0	(3,034)	14
NONE			0	15
Total (Acct. 425):	(3,034)	0	(3,034)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	4,565	4,565	16
NONE			0	17
Total (Acct. 426):	0	4,565	4,565	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,034)	4,565	1,531	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	2,231	0	2,231	18
Total (Acct. 427):	2,231	0	2,231	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	2,231	0	2,231	
NET INCOME:	(16,164)	(4,565)	(20,729)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	717,106	122,416	839,522	24
Total (Acct. 216):	717,106	122,416	839,522	
Balance Transferred from Income (433):				
Derived	(16,164)	(4,565)	(20,729)	25
Total (Acct. 433):	(16,164)	(4,565)	(20,729)	
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 Miscellaneous Nonoperating Income, Account 421.

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):	700,942	117,851	818,793	

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	48,483	0	0	0	48,483	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	48,483	0	0	0	48,483	

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	0.3	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)	628,470	593,569	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	215,384	201,461	2
Net Utility Plant	413,086	392,108	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,389,156	1,388,488	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	727,328	692,527	4
Net Nonutility Property	661,828	695,961	
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)	0	0	9
Total Other Property and Investments	661,828	695,961	
CURRENT AND ACCRUED ASSETS			
Cash (131)	40,196	24,266	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	57,080	92,140	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	7,380	7,398	15
Other Accounts Receivable (143)	10,232	9,764	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	5,122	4,338	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)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	120,010	137,906	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	2,527	5,054	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	2,527	5,054	
Total Assets and Other Debits	1,197,451	1,231,029	

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)	275,495	275,495	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	818,793	839,522	35
Total Proprietary Capital	1,094,288	1,115,017	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	47,972	54,881	38
Total Long-Term Debt	47,972	54,881	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	2,031	1,740	40
Payables to Municipality (233)	12,074	15,032	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,655	1,894	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	15,760	18,666	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	39,431	42,465	49
Total Deferred Credits	39,431	42,465	
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	1,197,451	1,231,029	

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	593,569	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)	420,354	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	208,116	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	628,470	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)	124,402	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	90,982	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	215,384	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	413,086	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)	115,044				115,044	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,034				9,034	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	673				673	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	9,707	0	0	0	9,707	16
Debits during year						17
Book cost of plant retired	349				349	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	349	0	0	0	349	25
Balance end of year (111.1)	124,402	0	0	0	124,402	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)	86,417				86,417	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	4,565				4,565	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	4,565	0	0	0	4,565	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)	90,982	0	0	0	90,982	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	1,387,986	1,158	490	1,388,654	1
LAND FOR RETIRED PUMPHOUSE	502			502	2
Total Nonutility Property (121)	1,388,488	1,158	490	1,389,156	
Less accum. prov. depr. & amort. (122)	692,527	35,291	490	727,328	3
Net Nonutility Property	695,961	(34,133)	0	661,828	

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)	4,042	3,181	2
Sewer utility (154)	1,080	1,157	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	5,122	4,338	

**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	275,495	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>275,495</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)
Total Bonds (Account 221):				0

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)					
General Obligation Notes	05/31/2006	03/30/2016	4.50%	47,972	2
Total for Account 224				47,972	
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	9,232	2
Charged electric department expense		3
Charged sewer department expense	156	4
Other (explain):		
NONE		5
Total Accruals and other credits	9,388	
Taxes paid during year:		
County, state and local taxes	8,722	6
Social Security taxes	619	7
PSC Remainder Assessment	47	8
Other (explain):		
NONE		9
Total payments and other debits	9,388	
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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
GENERAL OBLIGATION NOTES	1,894	2,231	2,470	1,655	3
Subtotal	1,894	2,231	2,470	1,655	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,894	2,231	2,470	1,655	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,380	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	7,380	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	9,621	12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS	611	14
Total (Acct. 143):	10,232	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

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)	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
UNAMORTIZED WELL REHAB 2/7/06 PSC AUTHORIZATION	2,527	18
Total (Acct. 183):	2,527	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
OPERATING COSTS PAID FOR BY VILLAGE TO BE REIMBURSED BY WATER UTILITY IN 2011	12,074	* 22
Total (Acct. 233):	12,074	
Other Deferred Credits (253):		
Regulatory Liability	39,431	23
NONE		24
Total (Acct. 253):	39,431	

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.

143: Done

233: Operating costs paid for by village to be reimbursed by water utility in 2011

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)	402,903	0	0	0	402,903	1
Materials and Supplies	3,611	0	0	0	3,611	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	119,723	0	0	0	119,723	4
Customer Advances for Construction					0	5
Regulatory Liability	40,948	0	0	0	40,948	6
NONE					0	7
Average Net Rate Base	245,843	0	0	0	245,843	
Net Operating Income	3,209	0	0	0	3,209	8
Net Operating Income as a percent of						
Average Net Rate Base	1.31%	N/A	N/A	N/A	1.31%	

**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	42,465	0	0	0	42,465	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,034	0	0	0	3,034	3
Other (specify):						
NONE					0	4
Balance End of Year	39,431	0	0	0	39,431	

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)	46,911	46,857	1
Total Sales of Water	46,911	46,857	
Other Operating Revenues			
Forfeited Discounts (470)	244	164	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,328	360	5
Total Other Operating Revenues	1,572	524	
Total Operating Revenues	48,483	47,381	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	20,706	16,203	6
General Operating Expenses (680-691)	6,302	8,349	7
Total Operation and Maintenance Expenses	27,008	24,552	
Other Operating Expenses			
Depreciation Expense (403)	9,034	8,701	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	9,232	9,332	10
Total Other Operating Expenses	18,266	18,033	
Total Operating Expenses	45,274	42,585	
NET OPERATING INCOME	3,209	4,796	

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)	169	4,473	20,437	5
Commercial (461.2)	20	444	1,950	6
Industrial (461.3)	5	1,649	4,044	7
Public Authority (461.4)	9	222	2,400	8
Total Metered Sales to General Customers (461)	203	6,788	28,831	
Private Fire Protection Service (462)	0			9
Public Fire Protection Service (463)	1		18,080	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	204	6,788	46,911	

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		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)	18,080	3
NONE		4
Total Public Fire Protection Service (463)	18,080	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	244	6
Other (specify):		
Total Forfeited Discounts (470)	244	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	1,092	9
Return on net investment in meters charged to sewer department	236	10
Other (specify):		
Total Other Water Revenues (474)	1,328	

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)	8,097	9,104	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	3,949	1,988	3
Chemicals (630)	1,488	604	4
Supplies and Expenses (640)	1,416	1,245	5
Repairs of Water Plant (650)	5,721	3,262	6 *
Transportation Expenses (660)	35	0	7
Total Plant Operation and Maintenance Expenses	20,706	16,203	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	0	492	8
Office Supplies and Expenses (681)	753	918	9
Outside Services Employed (682)	3,231	3,305	10
Insurance Expense (684)	770	984	11
Employees Pensions and Benefits (686)	1,098	2,165	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	450	485	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	6,302	8,349	
Total Operation and Maintenance Expenses	27,008	24,552	

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.

650: In 2009, the water tower needed repair at a cost of \$2,460.

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		8,722	8,722	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		156	159	2
Net property tax equivalent		8,566	8,563	
Social Security		619	734	3
PSC Remainder Assessment		47	35	4
Other (specify): NONE			0	5
Total tax expense		9,232	9,332	

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			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.159700				3
County tax rate	mills		4.590000				4
Local tax rate	mills		1.631500				5
School tax rate	mills		10.279200				6
Voc. school tax rate	mills		1.073100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.733500				10
Less: state credit	mills		2.236000				11
Net tax rate	mills		15.497500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.631500				14
Combined School Tax Rate	mills		11.352300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.983800				17
Total Tax Rate	mills		17.733500				18
Ratio of Local and School Tax to Total	dec.		0.732162				19
Total tax net of state credit	mills		15.497500				20
Net Local and School Tax Rate	mills		11.346685				21
Utility Plant, Jan. 1	\$	593,569	593,569				22
Materials & Supplies	\$	3,181	3,181				23
Subtotal	\$	596,750	596,750				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	596,750	596,750				26
Assessment Ratio	dec.		1.118800				27
Assessed Value	\$	667,644	667,644				28
Net Local & School Rate	mills		11.346685				29
Tax Equiv. Computed for Current Year	\$	7,576	7,576				30
Tax Equivalent per 1994 PSC Report	\$	8,722					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	8,722					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)	250				250	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)	2,785				2,785	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	3,035	0	0	0	3,035	
PUMPING PLANT						
Land and Land Rights (320)	250				250	11
Structures and Improvements (321)	28,934				28,934	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	21,311				21,311	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	5,553				5,553	16
Total Pumping Plant	56,048	0	0	0	56,048	
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)	1,658				1,658	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,658	0	0	0	1,658	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	4,383	35,250			39,633	24 *
Transmission and Distribution Mains (343)	221,324				221,324	25
Services (345)	25,229				25,229	26
Meters (346)	24,641		349		24,292	27
Hydrants (348)	39,568				39,568	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	315,145	35,250	349	0	350,046	
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)	439				439	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)	5,753				5,753	40
Miscellaneous Equipment (398)	3,375				3,375	41
Total General Plant	9,567	0	0	0	9,567	
Total utility plant in service directly assignable	385,453	35,250	349	0	420,354	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	385,453	35,250	349	0	420,354	

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.

The additions were water tower repairs that were paid for with utility funds.

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)	52,042				52,042	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	52,042	0	0	0	52,042	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	2,514				2,514	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	2,514	0	0	0	2,514	
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)	5,953				5,953	24
Transmission and Distribution Mains (343)	77,218				77,218	25
Services (345)	44,335				44,335	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)	26,054				26,054	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	153,560	0	0	0	153,560	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	208,116	0	0	0	208,116	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	208,116	0	0	0	208,116	

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			1,471	1,471	1
February			1,120	1,120	2
March			1,388	1,388	3
April			1,265	1,265	4
May			1,211	1,211	5
June			1,206	1,206	6
July			1,220	1,220	7
August			1,237	1,237	8
September			1,220	1,220	9
October			1,637	1,637	10
November			2,050	2,050	11
December			1,327	1,327	12
Total annual pumpage	0	0	16,352	16,352	

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):	16,352	2
Less: Gallons (000's) used in the treatment process:	0	3
Subtotal: Gallons (000's) entering distribution system:	16,352	4
Less: Gallons (000's) sold (Revenue Water):	6,788	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	9,564	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	36	8
Gallons (000's) used for fire protection:	206	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	126	11
Subtotal Authorized System Uses:	368	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	767	14
Gallons (000's) lost due to service leaks or breaks:	1,921	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,533	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	4,975	18
Subtotal Water Losses:	9,196	19
Percentage of water entering distribution system sold:	42%	20
Percentage of Real and Apparent Losses:	56%	21
If water losses exceed 25%, indicate causes:		22
See footnote		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
See footnote		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.)	128	29
Date of maximum: 10/30/2010		30
Cause of maximum: Pumped to waste - Tower bypass with pressure relief valve.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	12	33
Date of minimum: 08/07/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	36,789	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:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	357	43
Outside municipality?		44

WATER AUDIT AND OTHER STATISTICS

Water Audit and Other Statistics (Page W-15)

General footnotes

In January of 2010 we performed a leak survey, assisted by Ed Henzel of Wisconsin Rural Water and Dave Holmes of Water Leak Locators, Platteville Wisconsin. The survey helped us identify at least three potential areas of concern.

1. A leaking service line on court drive was estimated at 4 to 6 gallons per minute, which we believe to be a conservative estimate. This particular leak, did not involve any excavation into a road surface, and therefore was repaired immediately.

2. A leak in the intersection of Amherst Avenue and Washington Street was also estimated at 4 to 6 gallons per minute. This leak could not be pinpointed to its exact location without further testing. Due to its location in the intersection it would entail destroying much of the road surface and possible service outages during exploratory excavation. This area has been earmarked as the next major street renovation project for the Village of Hawkins, due to its failing infrastructure. This project will include replacement of all underground water mains, sewer mains, right of way laterals as well as a much-needed loop between Soo Avenue and Ellingson Ave. Knowing this, we cannot justify total destruction of the intersection and or surrounding properties to repair this small leak, knowing that it will be repaired upon completion of the major street project.

3. Another leak that was identified and estimated at 1 to 2 gallons per minute was pinpointed in the intersection of Maple Avenue and Main Street. This would entail the total destruction of the intersection and can only be accomplished in the summertime, weather permitting. This is a leak that would have been repaired during the spring/summer 2010, however the Director of Public Works was involved in a vehicle accident in early March that disabled him from working for nearly 7 months. With the temporary loss of 50% of our workforce, this was not a goal that was attainable by our department. In retrospect, with the weather being uncooperative, we may not have been able to perform that excavation in a safe, timely manner.

4. There are several service laterals that we suspect are leaking, however the leak detection survey did not pinpoint these areas. We assume these leaks to be less than 1 gallon per minute but understand that they will need to be repaired. They will have to be addressed on an "as needed" basis, time permitting, weather permitting etc.

Please rest assured that we are taking every step possible to regain compliancy and reduce our total water loss.

WATER AUDIT AND OTHER STATISTICS (cont.)

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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)	
ELLINGSON & HOMESTEAD	#1	120	10	201,600	Yes	1
SOUTH ST & COUNTY M	#2	91	12	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	#1	#2		1
Location	ELLINGSON & HOMESTEAD	SOUTH ST. & COUNTY M		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	F-M	LAYNE NORTHWEST		5
Year Installed	1951	1979		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	150	60		8
Pump Motor or Standby Engine Mfr	F-M	LAYNE NORTHWEST		9
Year Installed	1959	1979		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	20	8		12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1943		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	121		6
Total capacity in gallons (actual)	50,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
A	D	4.000	300				300	1
M	D	4.000	200				200	2
A	D	6.000	4,930				4,930	3
M	D	6.000	18,643				18,643	4
P	D	6.000	7,803				7,803	5
M	D	8.000	70				70	6
Total Within Municipality			31,946	0	0	0	31,946	
Total Utility			31,946	0	0	0	31,946	

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	142				142	6	1
M	1.000	55				55	3	2
M	1.250	1				1		3
M	1.500	1				1		4
M	2.000	1				1		5
M	3.000	1				1		6
M	4.000	1				1		7
M	6.000	1				1		8
Total Utility		203	0	0	0	203	9	

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	271	0	7		264	0	1
0.750	1				1	0	2
1.000	2				2	0	3
1.500	3				3	0	4
2.000	1				1	0	5
3.000	2				2	0	6
6.000	1				1	1	7
Total:	281	0	7	0	274	1	

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	168	20	1	4	0	71	264	1
0.750	1	0	0	0	0	0	1	2
1.000	0	0	0	2	0	0	2	3
1.500	0	0	3	0	0	0	3	4
2.000	0	0	0	1	0	0	1	5
3.000	0	0	0	2	0	0	2	6
6.000	0	0	1	0	0	0	1	7
Total:	169	20	5	9	0	71	274	

METERS

Meters (Page W-23)

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

Meters 1" or smaller are tested every 10 years or replaced every 20 years.

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	45				45	2
Total Fire Hydrants	45	0	0	0	45	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	7	*
Number of distribution system valves end of year:	70	
Number of distribution valves operated during year:	7	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

During 2010, the individual responsible for operating valves was on extended medical leave, so the number of valves operated was less than expected. The utility continues to monitor valve operations.

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)
Rusk	County	
	Villages	
	HAWKINS	192
	Total Villages:	192
Total Rusk	County:	192
Total Company:		192