



3013 (01-03-11)

ANNUAL REPORT

OF

Name: VILLAGE OF HOWARD WATER DEPARTMENT

Principal Office: 2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

For the Year Ended: DECEMBER 31, 2010

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF HOWARD WATER DEPARTMENT

Utility Address: 2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

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: MR CHRISTOPHER A. HALTOM CPA

Title: FINANCE DIRECTOR/TREASURER

Office Address:

2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

Email Address: chaltom@villageofhoward.com

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

Name: DAVID L. MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54307

Telephone: (920) 455 - 4114 EXT

Fax Number: (920) 617 - 2511

Email Address: DAVID.MACCOUX@SCHENCKSC.COM

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

Name: MR BURT R. MCINTYRE

Title: VILLAGE PRESIDENT

Office Address:

2456 GLENDALE AVENUE
GREEN BAY, WI 54307

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

Email Address: BMCINTYRE@VILLAGEOFHOWARD.COM

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

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

Name: DAVID L. MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54307

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: DAVID MACCOUX@SCHENCKSC.COM

IDENTIFICATION AND OWNERSHIP

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

Period covered by most recent audit: YEAR ENDED 12/31/09

Names and titles of utility management including manager or superintendent:

Name: GEOFFREY FARR

Title: DIRECTOR PUBLIC WORKS

Office Address:

2456 GLENDALE AVE
GREEN BAY, WI 54307

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

Email Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR RONALD BREDAL, TRUSTEE
- MR DAN DEPPELER, TRUSTEE
- MS CATHY HUGHES, TRUSTEE
- MR JIM LEMORANDE, TRUSTEE
- MR BURT MCINTYRE, PRESIDENT
- MR GEORGE SPEAKER, TRUSTEE
- MR DAVID STEFFEN, TRUSTEE
- MR RAY SUENNEN, TRUSTEE
- MR JIM WIDIGER, 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? NO

Date of Ordinance:

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

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

Firm Name: 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:

Identification and Ownership - Contacts (Page iv)

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

Geoffrey Farr is the Interim Director of Public Works as of 12/31/10.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,242,799	4,358,953	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,034,788	3,114,198	2
Depreciation Expense (403)	310,922	311,172	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	337,022	316,670	5
Total Operating Expenses	3,682,732	3,742,040	
Net Operating Income	560,067	616,913	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	560,067	616,913	
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)	23,147	67,054	10
Miscellaneous Nonoperating Income (421)	669,349	32,302	11
Total Other Income	692,496	99,356	
Total Income	1,252,563	716,269	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(53,960)	(53,960)	12
Other Income Deductions (426)	150,156	146,286	13
Total Miscellaneous Income Deductions	96,196	92,326	
Income Before Interest Charges	1,156,367	623,943	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	126,965	142,921	14
Amortization of Debt Discount and Expense (428)	25,205	25,205	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	152,170	168,126	
Net Income	1,004,197	455,817	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,755,110	15,299,293	20
Balance Transferred from Income (433)	1,004,197	455,817	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)	16,759,307	15,755,110	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,242,799	0	4,242,799	1
Total (Acct. 400):	4,242,799	0	4,242,799	
Operation and Maintenance Expense (401-402):				
Derived	3,034,788	0	3,034,788	2
Total (Acct. 401-402):	3,034,788	0	3,034,788	
Depreciation Expense (403):				
Derived	310,922	0	310,922	3
Total (Acct. 403):	310,922	0	310,922	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	337,022	0	337,022	5
Total (Acct. 408):	337,022	0	337,022	
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:	560,067	0	560,067	
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	11,796	0	11,796	11
INTERST INCOME	11,351		11,351	12
Total (Acct. 419):	23,147	0	23,147	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		669,349	669,349	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	669,349	669,349	
TOTAL OTHER INCOME:	23,147	669,349	692,496	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(53,960)	0	(53,960)	15
NONE			0	16
Total (Acct. 425):	(53,960)	0	(53,960)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	150,156	150,156	17
NONE			0	18
Total (Acct. 426):	0	150,156	150,156	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(53,960)	150,156	96,196	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	126,965	0	126,965	19
Total (Acct. 427):	126,965	0	126,965	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	25,205		25,205	20
Total (Acct. 428):	25,205	0	25,205	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	152,170	0	152,170	
NET INCOME:	485,004	519,193	1,004,197	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	7,477,425	8,277,685	15,755,110	25
Total (Acct. 216):	7,477,425	8,277,685	15,755,110	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	485,004	519,193	1,004,197	26
Total (Acct. 433):	485,004	519,193	1,004,197	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	7,962,429	8,796,878	16,759,307	

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	4,242,799	0	0	0	4,242,799	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	4,242,799	0	0	0	4,242,799	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	301,749	0	301,749	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	301,749	0	301,749	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	6.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	26,071,150	24,281,077	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,335,336	4,876,732	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	20,735,814	19,404,345	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	655,323	595,265	8
Sinking Funds (125)	225,000	225,000	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	880,323	820,265	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,705,100	2,952,771	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	411,932	510,810	17
Other Accounts Receivable (143)	414,311	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	0	20
Plant Materials and Operating Supplies (154)	70,000	45,146	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	2,601,343	3,508,727	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	83,848	109,054	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	83,848	109,054	
Total Assets and Other Debits	24,301,328	23,842,391	

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)	3,425,601	3,425,601	35
Appropriated Earned Surplus (215)	323,071	323,071	36
Unappropriated Earned Surplus (216)	16,759,307	15,755,110	37
Total Proprietary Capital	20,507,979	19,503,782	
LONG-TERM DEBT			
Bonds (221)	2,568,867	2,947,892	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	2,568,867	2,947,892	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	77,897	230,879	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	317,360	296,856	45
Interest Accrued (237)	48,934	55,736	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	78,812	51,807	48
Total Current and Accrued Liabilities	523,003	635,278	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	701,479	755,439	51
Total Deferred Credits	701,479	755,439	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	24,301,328	23,842,391	

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	24,281,077	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)	15,218,597	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,852,553	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	26,071,150	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)	3,239,881	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,095,455	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	5,335,336	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	20,735,814	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)	2,910,745				2,910,745	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	310,922				310,922	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	34,033				34,033	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	344,955	0	0	0	344,955	16
Debits during year						17
Book cost of plant retired	15,819				15,819	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	15,819	0	0	0	15,819	25
Balance end of year (111.1)	3,239,881	0	0	0	3,239,881	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)	1,965,985				1,965,985	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	150,156				150,156	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	150,156	0	0	0	150,156	16
Debits during year						17
Book cost of plant retired	20,686				20,686	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	20,686	0	0	0	20,686	25
Balance end of year (111.2)	2,095,455	0	0	0	2,095,455	26
Footnotes						27

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)	70,000	45,146	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	70,000	45,146	

**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)				
2002 REVENUE BONDS	3,404	428	39,144	1
Advance Refunding 1991 Revenue Bonds	970	428	566	2
ADVANCE REFUNDING 2001 REVENUE BONDS	3,545	428	13,592	3
LOSS ON 1998 ADVANCE REFUNDING	10,990	428	6,410	4
LOSS ON ADVANCE REFUNDING	6,297	428	24,136	5
Total			83,848	
Unamortized premium on debt (251)				
NONE				6
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	3,425,601	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,425,601</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)	
1998 Mortgage Revenue Bonds	08/15/1991	08/01/2011	4.19%	173,867	1
2001 MORTGAGE REVENUE BONDS	06/01/2001	08/01/2014	3.05%	430,000	2
2002 MORTGAGE REVENUE BONDS	07/01/2002	08/01/2022	3.99%	1,965,000	3
Total Bonds (Account 221):				2,568,867	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	296,856	1
Accruals:		
Charged water department expense	337,022	2
Charged electric department expense		3
Charged sewer department expense	7,322	4
Other (explain):		
NONE		5
Total Accruals and other credits	344,344	
Taxes paid during year:		
County, state and local taxes	296,856	6
Social Security taxes	23,084	7
PSC Remainder Assessment	3,900	8
Other (explain):		
NONE		9
Total payments and other debits	323,840	
Balance end of year	317,360	

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)					
1998 MORTGAGE REVENUE BONDS	6,583	12,622	15,799	3,406	1
2001 MORTGAGE REVENUE BONDS	9,578	21,280	22,988	7,870	2
2002 MORTGAGE REVENUE BONDS	39,575	93,063	94,980	37,658	3
Subtotal	55,736	126,965	133,767	48,934	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	55,736	126,965	133,767	48,934	

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 RECEIVABLE	655,323	2
Total (Acct. 124):	655,323	
Sinking Funds (125):		
BOND REDEMPTION ACCOUNT	225,000	3
Total (Acct. 125):	225,000	
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	411,932	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	411,932	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
STATE DOT GRANT	414,311	14
Total (Acct. 143):	414,311	
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		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
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):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	701,479	23
NONE		24
Total (Acct. 253):	701,479	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

143: Expenses claimed to the State of Wisconsin DOT for reimbursement for the highway 41 project. The intergovernmental revenues are to be received in 2011 for the 2010 expense.

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)	14,632,198	0	0	0	14,632,198	1
Materials and Supplies	57,573	0	0	0	57,573	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,075,313	0	0	0	3,075,313	4
Customer Advances for Construction					0	5
Regulatory Liability	728,459	0	0	0	728,459	6
NONE					0	7
Average Net Rate Base	10,885,999	0	0	0	10,885,999	
Net Operating Income	560,067	0	0	0	560,067	8
Net Operating Income as a percent of						
Average Net Rate Base	5.14%	N/A	N/A	N/A	5.14%	

**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	755,439	0	0	0	755,439	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	53,960	0	0	0	53,960	3
Other (specify):						
NONE					0	4
Balance End of Year	701,479	0	0	0	701,479	

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.

Revenues should decrease based on a mid-year rate decrease in 2009.

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)	4,177,496	4,251,606	1
Total Sales of Water	4,177,496	4,251,606	
Other Operating Revenues			
Forfeited Discounts (470)	34,969	34,532	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	30,334	72,815	5
Total Other Operating Revenues	65,303	107,347	
Total Operating Revenues	4,242,799	4,358,953	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	2,336,604	2,444,110	6
Pumping Expenses (620-633)	20,317	24,187	7
Water Treatment Expenses (640-652)	22,776	35,507	8
Transmission and Distribution Expenses (660-678)	274,591	256,039	9
Customer Accounts Expenses (901-906)	64,631	61,814	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	315,869	292,541	12
Total Operation and Maintenance Expenses	3,034,788	3,114,198	
Other Operating Expenses			
Depreciation Expense (403)	310,922	311,172	13
Amortization Expense (404-407)		0	14
Taxes (408)	337,022	316,670	15
Total Other Operating Expenses	647,944	627,842	
Total Operating Expenses	3,682,732	3,742,040	
NET OPERATING INCOME	560,067	616,913	

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)	5,163	253,528	1,983,753	5
Commercial (461.2)	676	162,480	828,917	6
Industrial (461.3)	4	62,287	190,713	7
Public Authority (461.4)	29	16,846	69,673	8
Total Metered Sales to General Customers (461)	5,872	495,141	3,073,056	
Private Fire Protection Service (462)	73		38,715	9
Public Fire Protection Service (463)	74		1,065,725	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,019	495,141	4,177,496	

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)	1,065,725	3
NONE		4
Total Public Fire Protection Service (463)	1,065,725	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	34,969	6
Other (specify):		
Total Forfeited Discounts (470)	34,969	
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):		
OTHER METERED SALES (BULK H2O)	8,078	9
Return on net investment in meters charged to sewer department	22,256	10
Other (specify):		
Total Other Water Revenues (474)	30,334	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

See account description in report.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	629	2,084	2
Purchased Water (602)	2,335,555	2,440,998	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	400	407	6
Maintenance of Structures and Improvements (611)		504	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)	20	117	12
Total Source of Supply Expenses	2,336,604	2,444,110	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	19,376	22,356	16
Pumping Labor and Expenses (624)		0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	41	14	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	900	814	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)		1,003	24
Total Pumping Expenses	20,317	24,187	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	6,923	7,566	26
Operation Labor and Expenses (642)	11,205	13,207	27
Miscellaneous Expenses (643)	4,418	14,571	* 28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		163	31
Maintenance of Water Treatment Equipment (652)	230	0	32
Total Water Treatment Expenses	22,776	35,507	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)		615	34
Transmission and Distribution Lines Expenses (662)	12,769	15,722	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	4,374	431	38
Rents (666)	33,000	33,000	39
Maintenance Supervision and Engineering (670)		3,637	40
Maintenance of Structures and Improvements (671)	4,790	9,169	41
Maintenance of Distribution Reservoirs and Standpipes (672)	1,890	1,800	42
Maintenance of Transmission and Distribution Mains (673)	113,965	127,615	43
Maintenance of Services (675)	91,252	45,134	* 44
Maintenance of Meters (676)	959	0	45
Maintenance of Hydrants (677)	11,529	18,846	46
Maintenance of Miscellaneous Plant (678)	63	70	47
Total Transmission and Distribution Expenses	274,591	256,039	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	18,327	15,780	49
Customer Records and Collection Expenses (903)	46,304	45,365	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		669	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	64,631	61,814	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	119,841	118,535	55
Office Supplies and Expenses (921)	33,852	28,884	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	46,582	24,322	* 58
Property Insurance (924)	20,000	18,923	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	95,243	96,405	61
Regulatory Commission Expenses (928)		4,267	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	351	1,205	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	315,869	292,541	
Total Operation and Maintenance Expenses	3,034,788	3,114,198	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The cost of fuel or power purchased for pumping includes other costs such as gas charges, not just the electric charges.

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

923: In 2010 a firm was hired to look for reasons as to why the utility was suffering so much water loss. This accounts for the increase in expense.

675: There were 31 service breaks in 2010 in comparison to 12 in 2009.

643: The utility did a better job of identifying expense accounts for similiar prior year expenses, reducing the miscellaneous account.

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		317,360	296,856	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,322	6,940	2
Net property tax equivalent		310,038	289,916	
Social Security		23,084	22,392	3
PSC Remainder Assessment		3,900	4,362	4
Other (specify): NONE			0	5
Total tax expense		337,022	316,670	

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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168415				3
County tax rate	mills		4.618540				4
Local tax rate	mills		3.306643				5
School tax rate	mills		9.083469				6
Voc. school tax rate	mills		1.601008				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.778075				10
Less: state credit	mills		1.403607				11
Net tax rate	mills		17.374468				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.306643				14
Combined School Tax Rate	mills		10.684477				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.991120				17
Total Tax Rate	mills		18.778075				18
Ratio of Local and School Tax to Total	dec.		0.745077				19
Total tax net of state credit	mills		17.374468				20
Net Local and School Tax Rate	mills		12.945324				21
Utility Plant, Jan. 1	\$	24,281,077	24,281,077				22
Materials & Supplies	\$	45,146	45,146				23
Subtotal	\$	24,326,223	24,326,223				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	24,326,223	24,326,223				26
Assessment Ratio	dec.		1.007778				27
Assessed Value	\$	24,515,432	24,515,432				28
Net Local & School Rate	mills		12.945324				29
Tax Equiv. Computed for Current Year	\$	317,360	317,360				30
Tax Equivalent per 1994 PSC Report	\$	200,555					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	317,360					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	1,956				1,956	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	1,956	0	0	0	1,956	
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)	235,258				235,258	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	235,258	0	0	0	235,258	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	242,656				242,656	12
Other Power Production Equipment (323)	43,895				43,895	13
Electric Pumping Equipment (325)	1,178,270				1,178,270	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	72,264				72,264	16
Total Pumping Plant	1,537,085	0	0	0	1,537,085	
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)	9,850				9,850	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	9,850	0	0	0	9,850	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	14,028				14,028	22
Structures and Improvements (341)	1,886				1,886	23
Distribution Reservoirs and Standpipes (342)	3,323,472				3,323,472	24
Transmission and Distribution Mains (343)	5,804,373	1,072,037	13,532		6,862,878	25
Services (345)	973,785	29,629	1,050		1,002,364	26
Meters (346)	904,419	24,023			928,442	27
Hydrants (348)	627,630	53,870	1,237		680,263	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	11,649,593	1,179,559	15,819	0	12,813,333	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	86,675				86,675	31
Office Furniture and Equipment (391)	18,210				18,210	32
Computer Equipment (391.1)	40,114	2,958			43,072	33
Transportation Equipment (392)	336,442				336,442	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)	96,254				96,254	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	34,362	6,100			40,462	41
Total General Plant	612,057	9,058	0	0	621,115	
Total utility plant in service directly assignable	14,045,799	1,188,617	15,819	0	15,218,597	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	14,045,799	1,188,617	15,819	0	15,218,597	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	4,649				4,649	16
Total Pumping Plant	4,649	0	0	0	4,649	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	7,435,126	590,525	17,223		8,008,428	25
Services (345)	1,787,476	40,059	1,950		1,825,585	26
Meters (346)	218,016				218,016	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	758,623	38,765	1,513		795,875	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	10,199,241	669,349	20,686	0	10,847,904	
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	10,203,890	669,349	20,686	0	10,852,553	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,203,890	669,349	20,686	0	10,852,553	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	121,323	2.94%	6,917	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	121,323		6,917	
PUMPING PLANT				
Structures and Improvements (321)	158,828	2.44%	5,921	7
Other Power Production Equipment (323)	36,312	4.42%	1,940	8
Electric Pumping Equipment (325)	222,095	5.00%	58,914	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	29,982	6.00%	4,615	11
Total Pumping Plant	447,217		71,390	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	3,842	6.00%	591	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	3,842		591	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	758	2.25%	42	16
Distribution Reservoirs and Standpipes (342)	707,415	1.87%	62,149	17
Transmission and Distribution Mains (343)	592,352	1.10%	69,672	18
Services (345)	237,258	2.09%	20,651	19
Meters (346)	282,895	6.00%	54,986	20
Hydrants (348)	90,334	1.85%	12,124	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,911,012		219,624	
GENERAL PLANT				
Structures and Improvements (390)	63,246	2.25%	1,950	23
Office Furniture and Equipment (391)	18,210	5.83%		24
Computer Equipment (391.1)	40,114	26.67%		25
Transportation Equipment (392)	219,607	10.50%	35,326	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					128,240	4
316					0	5
317					0	6
	0	0	0	0	128,240	
321					164,749	7
323					38,252	8
325					281,009	9
326					0	10
328					34,597	11
	0	0	0	0	518,607	
331					0	12
332					4,433	13
333					0	14
334					0	15
	0	0	0	0	4,433	
341					800	16
342					769,564	17
343	13,532				648,492	18
345	1,050				256,859	19
346					337,881	20
348	1,237				101,221	21
349					0	22
	15,819	0	0	0	2,114,817	
390					65,196	23
391					18,210	24
391.1					40,114	25
392					254,933	26
393					0	27
394					0	28
395					0	29

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	58,735	9.17%	8,826	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	27,439	5.83%	331	33
Total General Plant	427,351		46,433	
Total accum. prov. directly assignable	2,910,745		344,955	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 2,910,745		 344,955	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					67,561	31
397.1					0	32
398					27,770	33
	0	0	0	0	473,784	
	15,819	0	0	0	3,239,881	
					0	34
	15,819	0	0	0	3,239,881	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	4,649	6.00%		11
Total Pumping Plant	4,649		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	1,175,429	1.10%	84,940	18
Services (345)	485,609	2.09%	37,756	19
Meters (346)	132,719	6.00%	13,081	20
Hydrants (348)	167,579	1.85%	14,379	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,961,336		150,156	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					4,649	11
	0	0	0	0	4,649	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	17,223				1,243,146	18
345	1,950				521,415	19
346					145,800	20
348	1,513				180,445	21
349					0	22
	20,686	0	0	0	2,090,806	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,965,985		150,156	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,965,985		150,156	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	<u>20,686</u>	0	0	0	2,095,455	
					0	34
	<u>20,686</u>	0	0	0	<u>2,095,455</u>	

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	52,563		78	52,641	1
February	46,371		79	46,450	2
March	51,513		104	51,617	3
April	50,104		130	50,234	4
May	57,484		78	57,562	5
June	51,905		107	52,012	6
July	54,154		105	54,259	7
August	56,147		81	56,228	8
September	54,259		81	54,340	9
October	54,661		78	54,739	10
November	48,173		62	48,235	11
December	52,704		52	52,756	12
Total annual pumpage	630,038	0	1,035	631,073	

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):	631,073	2
Less: Gallons (000's) used in the treatment process:	2,170	3
Subtotal: Gallons (000's) entering distribution system:	628,903	4
Less: Gallons (000's) sold (Revenue Water):	495,141	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	133,762	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	10,000	8
Gallons (000's) used for fire protection:	1,000	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:	11,000	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	22,000	14
Gallons (000's) lost due to service leaks or breaks:	14,000	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	2,000	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	84,762	18
Subtotal Water Losses:	122,762	19
Percentage of water entering distribution system sold:	79%	20
Percentage of Real and Apparent Losses:	20%	21
If water losses exceed 15%, indicate causes:		22
The village is uncertain as to why there has been so much water loss. The village is currently working with a firm to assist them in discovering why the water loss numbers are so high.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
The village is currently working with a firm to assist them in discovering why the water loss numbers are so high.		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.)	2,385	29
Date of maximum: 05/28/2010		30
Cause of maximum: Flushing Hydrants		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,287	33
Date of minimum: 11/14/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	13,440	35
If water is purchased:		36
Vendor Name: CENTRAL BROWN COUNTY WATER AUTHORITY		37
Point of Delivery: WATER TOWER #4, AT 4165 SHAWANO AVENUE		38
What percentage of purchased water is surface water? 10000%		39
Number of main breaks repaired this year:	9	40
Number of service breaks repaired this year:	31	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	15,520	43
Outside municipality?	500	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2	Well #2	886	14	2,160,000	Yes	1
WELL #3	Well #3	785	16	2,232,000	Yes	2

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 #2 (BOOST A)	WELL #2 (BOOST B)	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	SIMMONS	GOULDS	5
Year Installed	2002	1991	2002	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,500	1,100	575	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	US ELECTRIC	9 10
Year Installed	1998	1991	2002	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	40	25	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			15
Location	PUMP HOUSE			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	SIMMONS			19
Year Installed	2002			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,550			22
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			23 24
Year Installed	2002			25
Type	ELECTRIC			26
Horsepower	350			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	HIGH ZONE TOWER 4	WELL #2	WELL #2 (A)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	2003	1968	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	156	0	98	6
Total capacity in gallons (actual)	1,000,000	250,000	500,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	2.1600	2.1600	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

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	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1995		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	1,000,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2320		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
P	D	4.000	75				75	1	
A	D	6.000	50,789		160		50,629	2	
M	D	6.000	20,874		4,470		16,404	3	
P	D	6.000	4,857	26			4,883	4	
A	D	8.000	28,531				28,531	5	
M	D	8.000	5,794		2,210		3,584	6	
P	D	8.000	193,767	1,135	120		194,782	7	
A	D	10.000	37,791		275		37,516	8	
M	D	10.000	0				0	9	
P	D	10.000	63,768	8,053			71,821	10	
A	D	12.000	15,973				15,973	11	
P	D	12.000	34,052	1,717			35,769	12	
A	D	14.000	15,237				15,237	13	
P	D	14.000	1,042				1,042	14	
P	D	16.000	22,708				22,708	15	
A	D	18.000	72				72	16	
Total Within Municipality			495,330	10,931	7,235	0	499,026		
Total Utility			495,330	10,931	7,235	0	499,026		

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 Velp Avenue project was financed by the Utility. The financing for the Glendale Avenue project was 80% contributed by the State of Wisconsin DOT and the remaining 20% is being financed by the utility.

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	1,834				1,834		1
P	1.000		2			2		2
M	1.000	3,327	57	30		3,354	200	3
M	1.500	40				40	1	4
M	2.000	551	40			591	5	5
M	4.000	7				7		6
M	6.000	22				22		7
M	8.000	9				9		8
M	10.000	2				2		9
M	12.000	1				1		10
Total Utility		5,793	99	30	0	5,862	206	

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.

80% of the main costs are being contributed by the State of Wisconsin DOT and the remaining 20% is being financed by the utility.

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	0				0	0	1
0.750	5,651	102	0	62	5815	50	2
1.000	115				115	1	3
1.500	78				78	0	4
2.000	125				125	20	5
2.500	0				0	0	6
3.000	30			(2)	28	14	7
4.000	8	1		(1)	8	8	8
6.000	3				3	3	9
8.000	1				1	1	10
10.000	0	1			1		11
Total:	6,011	104	0	59	6174	97	

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	0	0	0	0	0	0	0	1
0.750	5,193	400	2	5	0	215	5815	2
1.000	4	104	1	4	0	2	115	3
1.500	0	61	0	4	0	13	78	4
2.000	0	93	0	8	0	24	125	5
2.500	0	0	0	0	0	0	0	6
3.000	0	12	0	5	0	11	28	7
4.000	0	4	0	2	0	2	8	8
6.000	0	0	1	1	0	1	3	9
8.000	0	1	0	0	0	0	1	10
10.000	0	0	0	0	0	1	1	11
Total:	5,197	675	4	29	0	269	6174	

METERS

Meters (Page W-23)

Explain all reported adjustments.

All adjustments were due to count of meters, adjusting them to actual

If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

The utility is finishing the process of tesing/replacing all meters when putting on automatic reading devices for easy meter reading.

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

The utility recently tested and/or replaced all 1" meters when they put automated devices on them. They will begin testing all meters again when they are closer to being 8 years out from when they did the change over to automated meters.

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

Yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,062	22	11		1,073	2
Total Fire Hydrants	1,062	22	11	0	1,073	
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:	1,073
Number of distribution system valves end of year:	1,535
Number of distribution valves operated during year:	205

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	4202 Milltown Road	Magnetic	6/30/2007	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)
<hr/>		
Brown	County	
	Villages	
	HOWARD	5,944
	Total Villages:	5,944
Total Brown	County:	5,944
<hr/>		
Total Company:		5,944