



3015 (01-03-11)

ANNUAL REPORT

OF

Name: VILLAGE OF SURING WATER UTILITY

Principal Office: 604 MAIN STREET
P.O. BOX 31
SURING, WI 54174

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 SURING WATER UTILITY

Utility Address: 604 MAIN STREET
P.O. BOX 31
SURING, WI 54174

When was utility organized? 6/24/1964

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROL M HEISE

Title: CLERK TREASURER

Office Address:

604 MAIN STREET
P.O. BOX 31
SURING, WI 54174

Telephone: (920) 842 - 2333

Fax Number: (920) 842 - 4521

Email Address: suringclerk@ci.suring.wi.us

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

Name: PAUL DENIS, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4117

Fax Number: (920) 617 - 2509

Email Address: paul.denis@schencksc.com

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

Name: JAY TOUSEY

Title: PRESIDENT

Office Address:

604 EAST MAIN STREET
P.O. BOX 31
SURING, WI 54174

Telephone: (920) 842 - 2333

Fax Number: (920) 842 - 4521

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: PAUL DENIS, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4117

Fax Number: (920) 617 - 2509

Email Address: paul.denis@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/5/2011

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2010

Names and titles of utility management including manager or superintendent:

Name: LESLIE STEFFECK

Title: SUPERINTENDENT

Office Address:

604 EAST MAIN STREET
P.O. BOX 31
SURING, WI 54174

Telephone: (920) 842 - 2333

Fax Number: (920) 842 - 4521

Email Address: suringpublicworks@ci.suring.wi.us

Name of utility commission/committee: VILLAGE OF SURING WATER UTILITY

Names of members of utility commission/committee:

- MR LARRY GIPP, TRUSTEE
- MR HARVEY MILLER, TRUSTEE
- MR RANDALL SCHUETTPELZ, TRUSTEE
- MR RONALD STREHLOW, TRUSTEE
- MR JAY TOUSEY, PRESIDENT
- MR JAMES VOLLMAR, TRUSTEE
- MS CYNTHIA ZAHN, TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	187,083	119,601	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	78,937	62,724	2
Depreciation Expense (403)	67,582	61,624	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	34,194	31,900	5
Total Operating Expenses	180,713	156,248	
Net Operating Income	6,370	(36,647)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,370	(36,647)	
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)	887	2,963	10
Miscellaneous Nonoperating Income (421)	794,295	7,654	11
Total Other Income	795,182	10,617	
Total Income	801,552	(26,030)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,832)	(7,832)	12
Other Income Deductions (426)	29,181	8,405	13
Total Miscellaneous Income Deductions	21,349	573	
Income Before Interest Charges	780,203	(26,603)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,755	9,101	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	1,985	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	9,755	11,086	
Net Income	770,448	(37,689)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	239,954	512,425	20
Balance Transferred from Income (433)	770,448	(37,689)	21
Miscellaneous Credits to Surplus (434)	335,056	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	234,782	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,345,458	239,954	

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	187,083	0	187,083	1
Total (Acct. 400):	187,083	0	187,083	
Operation and Maintenance Expense (401-402):				
Derived	78,937	0	78,937	2
Total (Acct. 401-402):	78,937	0	78,937	
Depreciation Expense (403):				
Derived	67,582	0	67,582	3
Total (Acct. 403):	67,582	0	67,582	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	34,194	0	34,194	5
Total (Acct. 408):	34,194	0	34,194	
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:	6,370	0	6,370	
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 & DIVIDEND INCOME	887		887	11
Total (Acct. 419):	887	0	887	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		824,041	824,041	12
NON REGULATED SEWER	(29,746)		(29,746)	13
Total (Acct. 421):	(29,746)	824,041	794,295	
TOTAL OTHER INCOME:	(28,859)	824,041	795,182	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(7,832)	0	(7,832)	14
NONE			0	15
Total (Acct. 425):	(7,832)	0	(7,832)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	29,181	29,181	16
NONE			0	17
Total (Acct. 426):	0	29,181	29,181	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,832)	29,181	21,349	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	9,755	0	9,755	18
Total (Acct. 427):	9,755	0	9,755	
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:	9,755	0	9,755	
NET INCOME:	(24,412)	794,860	770,448	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(102,675)	342,629	239,954	24
Total (Acct. 216):	(102,675)	342,629	239,954	
Balance Transferred from Income (433):				
Derived	(24,412)	794,860	770,448	25
Total (Acct. 433):	(24,412)	794,860	770,448	
Miscellaneous Credits to Surplus (434):				
REDUCTION IN SINKING FUNDS	335,056		335,056	26
Total (Acct. 434):	335,056	0	335,056	

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):	207,969	1,137,489	1,345,458	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

There was a reduction in sinking funds. Appropriated earned surplus is reduced.

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	187,083	0	0	0	187,083	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	187,083	0	0	0	187,083	

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	0.5	1
Electric		2
Gas		3
Sewer	1.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,471,217	2,443,332	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	624,125	622,935	2
Net Utility Plant	2,847,092	1,820,397	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	644,029	637,024	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	439,164	424,566	4
Net Nonutility Property	204,865	212,458	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	302,773	637,829	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	507,638	850,287	
CURRENT AND ACCRUED ASSETS			
Cash (131)	16,600		10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	15,121	18,040	15
Other Accounts Receivable (143)	215,261	26,956	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,182	851	18
Plant Materials and Operating Supplies (154)	5,466	4,570	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	255,630	50,417	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,610,360	2,721,101	

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)	667,313	667,313	33
Appropriated Earned Surplus (215)	302,773	637,829	34
Unappropriated Earned Surplus (216)	1,345,458	239,954	35
Total Proprietary Capital	2,315,544	1,545,096	
LONG-TERM DEBT			
Bonds (221)	794,879	699,939	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	794,879	699,939	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	300,000	39
Accounts Payable (232)	348,262	9,036	40
Payables to Municipality (233)	0	3,469	41
Customer Deposits (235)			42
Taxes Accrued (236)	32,726	30,634	43
Interest Accrued (237)	914	2,796	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	16,222	20,486	46
Total Current and Accrued Liabilities	398,124	366,421	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	101,813	109,645	49
Total Deferred Credits	101,813	109,645	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,610,360	2,721,101	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,443,332	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)	2,103,069	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,368,148	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	3,471,217	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)	390,517	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	233,608	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	624,125	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	2,847,092	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)	418,508				418,508	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	67,582				67,582	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,377				1,377	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	68,959	0	0	0	68,959	16
Debits during year						17
Book cost of plant retired	96,950				96,950	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	96,950	0	0	0	96,950	25
Balance end of year (111.1)	390,517	0	0	0	390,517	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)	204,427				204,427	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	29,181				29,181	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	29,181	0	0	0	29,181	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)	233,608	0	0	0	233,608	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	634,902	9,708	2,703	641,907	1
LAND	2,122			2,122	2
Total Nonutility Property (121)	637,024	9,708	2,703	644,029	
Less accum. prov. depr. & amort. (122)	424,566	17,301	2,703	439,164	3
Net Nonutility Property	212,458	(7,593)	0	204,865	

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)	5,250	4,354	2
Sewer utility (154)	216	216	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	5,466	4,570	

**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	667,313	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>667,313</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)	
REVENUE BOND	12/31/2006	12/31/2025	1.42%	647,401	1
REVENUE BOND	12/23/2009	05/01/2029	1.60%	147,478	2
Total Bonds (Account 221):				794,879	

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)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	30,634	1
Accruals:		
Charged water department expense	34,194	2
Charged electric department expense		3
Charged sewer department expense	425	4
Other (explain):		
NONE		5
Total Accruals and other credits	34,619	
Taxes paid during year:		
County, state and local taxes	30,634	6
Social Security taxes	1,774	7
PSC Remainder Assessment	119	8
Other (explain):		
NONE		9
Total payments and other debits	32,527	
Balance end of year	32,726	

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)					
REVENUE BONDS	811	9,368	9,460	719	1
REVENUE BONDS	0	387	192	195	2
Subtotal	811	9,755	9,652	914	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
STATE TRUST	1,985		1,985	0	5
Subtotal	1,985	0	1,985	0	
Total	2,796	9,755	11,637	914	

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):		
WELL #2 CASH	33,783	3
WATER TOWER IMPROVEMENT FUND	43,673	4
SPECIAL DEPRECIATION FUND	225,317	5
Total (Acct. 125):	302,773	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,121	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	15,121	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	11,471	14
Merchandising, jobbing and contract work		15
Other (specify):		
DUE FROM OTHER GOVERNMENTS	203,790	* 16
Total (Acct. 143):	215,261	
Receivables from Municipality (145):		
DUE FROM VILLAGE	3,182	* 17
Total (Acct. 145):	3,182	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	101,813	25
NONE		26
Total (Acct. 253):	101,813	

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: Sewer (non regulated) accounts receivable.

143: Amount to be received from the WI Dept of Commerce for the final CDBG claims for 2010.

145: Amount from the village for delinquent utility bills.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,988,805	0	0	0	1,988,805	1
Materials and Supplies	4,802	0	0	0	4,802	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	404,512	0	0	0	404,512	4
Customer Advances for Construction					0	5
Regulatory Liability	105,729	0	0	0	105,729	6
NONE					0	7
Average Net Rate Base	1,483,366	0	0	0	1,483,366	
Net Operating Income	6,370	0	0	0	6,370	8
Net Operating Income as a percent of						
Average Net Rate Base	0.43%	N/A	N/A	N/A	0.43%	

**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	109,645	0	0	0	109,645	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,832	0	0	0	7,832	3
Other (specify):						
NONE					0	4
Balance End of Year	101,813	0	0	0	101,813	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The Village made Well #2 operable during the year with assistance from Community Development Block Grants and a Clean Water Fund Loan.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The village instituted a large water rate increase. Rates increased roughly 75% and revenues are expected to increase in 2010 in comparison to 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)	184,891	117,771	1
Total Sales of Water	184,891	117,771	
Other Operating Revenues			
Forfeited Discounts (470)	553	279	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,639	1,551	5
Total Other Operating Revenues	2,192	1,830	
Total Operating Revenues	187,083	119,601	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	38,282	25,859	6
General Operating Expenses (680-691)	40,655	36,865	7
Total Operation and Maintenance Expenses	78,937	62,724	
Other Operating Expenses			
Depreciation Expense (403)	67,582	61,624	8
Amortization Expense (404-407)		0	9
Taxes (408)	34,194	31,900	10
Total Other Operating Expenses	101,776	93,524	
Total Operating Expenses	180,713	156,248	
NET OPERATING INCOME	6,370	(36,647)	

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)	199	5,980	63,968	5
Commercial (461.2)	43	5,560	36,637	6
Industrial (461.3)	4	238	2,357	7
Public Authority (461.4)	14	1,536	13,670	8
Total Metered Sales to General Customers (461)	260	13,314	116,632	
Private Fire Protection Service (462)	8		5,280	9
Public Fire Protection Service (463)	260		62,979	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	528	13,314	184,891	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	62,979	3
NONE		4
Total Public Fire Protection Service (463)	62,979	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	553	6
Other (specify):		
Total Forfeited Discounts (470)	553	
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):		
BULK WATER SALES	355	9
Return on net investment in meters charged to sewer department	1,284	10
Other (specify):		
Total Other Water Revenues (474)	1,639	

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)	13,024	10,676	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	7,951	7,620	3
Chemicals (630)		0	4
Supplies and Expenses (640)	11,163	6,602	* 5
Repairs of Water Plant (650)	4,788	0	* 6
Transportation Expenses (660)	1,356	961	7
Total Plant Operation and Maintenance Expenses	38,282	25,859	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	10,168	9,926	8
Office Supplies and Expenses (681)	2,859	1,582	9
Outside Services Employed (682)	14,314	13,580	10
Insurance Expense (684)	4,080	2,715	11
Employees Pensions and Benefits (686)	8,435	7,633	12
Regulatory Commission Expenses (688)	389	956	13
Miscellaneous General Expenses (689)	410	473	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	40,655	36,865	
Total Operation and Maintenance Expenses	78,937	62,724	

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.

600 & 650: Had unexpected repairs on water plant in 2010.

640: Additional chemicals needed during the year for treatment of arsenic concerns.

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		32,726	30,634	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		425	411	2
Net property tax equivalent		32,301	30,223	
Social Security		1,774	1,576	3
PSC Remainder Assessment		119	101	4
Other (specify):				
NONE			0	5
Total tax expense		34,194	31,900	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.171838				3
County tax rate	mills		4.803869				4
Local tax rate	mills		9.133144				5
School tax rate	mills		7.697046				6
Voc. school tax rate	mills		1.633551				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.439448				10
Less: state credit	mills		1.288793				11
Net tax rate	mills		22.150655				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.133144				14
Combined School Tax Rate	mills		9.330597				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.463741				17
Total Tax Rate	mills		23.439448				18
Ratio of Local and School Tax to Total	dec.		0.787721				19
Total tax net of state credit	mills		22.150655				20
Net Local and School Tax Rate	mills		17.448532				21
Utility Plant, Jan. 1	\$	2,443,332	2,443,332				22
Materials & Supplies	\$	4,354	4,354				23
Subtotal	\$	2,447,686	2,447,686				24
Less: Plant Outside Limits	\$	549,455	549,455				25
Taxable Assets	\$	1,898,231	1,898,231				26
Assessment Ratio	dec.		0.988076				27
Assessed Value	\$	1,875,596	1,875,596				28
Net Local & School Rate	mills		17.448532				29
Tax Equiv. Computed for Current Year	\$	32,726	32,726				30
Tax Equivalent per 1994 PSC Report	\$	11,117					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	32,726					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)	6,686				6,686	4
Structures and Improvements (311)	2,058				2,058	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	231,670				231,670	8
Supply Mains (316)	2,294				2,294	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	242,708	0	0	0	242,708	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	235,731	131,308	32,930		334,109	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	418,959	7,728	23,230		403,457	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	151,409				151,409	16
Total Pumping Plant	806,099	139,036	56,160	0	888,975	
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)	145,792	158,219	38,087		265,924	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	145,792	158,219	38,087	0	265,924	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,375				1,375	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	241,125				241,125	24
Transmission and Distribution Mains (343)	311,605				311,605	25
Services (345)	27,188				27,188	26
Meters (346)	49,357	1,401			50,758	27
Hydrants (348)	21,352	1,137			22,489	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)	14,162				14,162	29
Total Transmission and Distribution Plant	666,164	2,538	0	0	668,702	
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)	8,744	7,506			16,250	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	8,357			8,357	40
Miscellaneous Equipment (398)	5,034	9,822	2,703		12,153	41
Total General Plant	13,778	25,685	2,703	0	36,760	
Total utility plant in service directly assignable	1,874,541	325,478	96,950	0	2,103,069	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,874,541	325,478	96,950	0	2,103,069	

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.

332: As part of the Well #2 project, the old filtration system was removed and replaced with an arsenic removal sytem.

321: A new building was erected as part of the Well #2 project.

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

332: As part of the Well #2 project, the old filtration system was removed and replaced with an arsenic removal system.

325: The old pump was removed as part of the Well #2 project.

321: The old building was removed as part of the Well #2 project.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0	357,295			357,295	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0	21,029			21,029	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	378,324	0	0	378,324	
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	430,518			430,518	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	430,518	0	0	430,518	
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)	390,681				390,681	25
Services (345)	91,547				91,547	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)	30,517	3,094			33,611	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	512,745	3,094	0	0	515,839	
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	22,739			22,739	40
Miscellaneous Equipment (398)	0	20,728			20,728	41
Total General Plant	0	43,467	0	0	43,467	
Total utility plant in service directly assignable	512,745	855,403	0	0	1,368,148	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	512,745	855,403	0	0	1,368,148	

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

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

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

397.1: SCADA equipment was purchased with Clean Water Fund Grant and CBDG monies when making Well #2 operational.

325: A new pump was purchased with Clean Water Fund Grant and CBDG monies during the Well #2 project.

321: A new building was erected with Clean Water Fund Grant and CBDG monies during the Well #2 project.

332: A new arsenic filtration system was purchased using Clean Water Fund Grant and CBDG monies during the Well #2 project.

398: Other purchases made when making Well #2 operation that were purchased using Clean Water Fund Grant and CDBG monies.

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,430	2,430	1
February			1,037	1,037	2
March			1,087	1,087	3
April			1,108	1,108	4
May			1,258	1,258	5
June			1,196	1,196	6
July			1,199	1,199	7
August			1,167	1,167	8
September			1,255	1,255	9
October			1,188	1,188	10
November			1,173	1,173	11
December			1,148	1,148	12
Total annual pumpage	0	0	15,246	15,246	

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):	15,246	2
Less: Gallons (000's) used in the treatment process:	58	3
Subtotal: Gallons (000's) entering distribution system:	15,188	4
Less: Gallons (000's) sold (Revenue Water):	13,314	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	1,874	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	44	8
Gallons (000's) used for fire protection:	8	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:	52	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	411	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	1,411	18
Subtotal Water Losses:	1,822	19
Percentage of water entering distribution system sold:	88%	20
Percentage of Real and Apparent Losses:	12%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	180	29
Date of maximum: 01/20/2010		30
Cause of maximum: Break in water main		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	33
Date of minimum: 12/13/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	58,631	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:	3	40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	560	43
Outside municipality?	43	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)	
EAST SIDE OF SURING	2	270	10	48,000	Yes	1
WEST SIDE OF SURING	1	238	16	15,000	Yes	2
WEST SIDE OF SURING	3	237	16	15,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	HWY 32 WEST OF VILLAGE	HWY 32 EAST OF VILLAGE	HWY 32 WEST OF VILLAGE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	ITT/GOULDS	LAYNE CHRISTENSEN	5
Year Installed	1963	2010	2006	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	320	225	125	8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTOR	KOHLER	US ELECTRIC	9
Year Installed	1963	2010	2006	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	25	15	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	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1963	1987	1963	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	OTHER	5
Elevation difference in feet (See Headnote 3.)	40	97	40	6
Total capacity in gallons (actual)	85,000	100,000	85,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	11
Filters, type (gravity, pressure, other, none)	NONE	OTHER	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	3.2400	1.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	N	N	N	15
Footnotes				16

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)			
M	D	6.000	22,738				22,738	1
P	D	6.000	1,015				1,015	2
P	T	6.000	950				950	3
M	D	8.000	3,429				3,429	4
P	D	8.000	2,941				2,941	5
M	D	10.000	3,790				3,790	6
P	D	10.000	11,842				11,842	7
P	T	10.000	275				275	8
Total Within Municipality			46,980	0	0	0	46,980	
Total Utility			46,980	0	0	0	46,980	

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	287				287	61	1
M	1.000	8				8	1	2
P	1.000	10				10		3
M	1.250	1				1		4
M	1.500	2				2		5
M	2.000	6				6	1	6
P	2.000	2				2		7
P	3.000	1				1		8
P	4.000	1				1		9
P	6.000	1				1		10
M	6.000	3				3		11
M	8.000	1				1		12
P	8.000	1				1		13
Total Utility		324	0	0	0	324	63	

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	274	6			280	0	2
1.000	8				8	0	3
1.500	5	2			7	0	4
2.000	5				5	0	5
3.000	1				1	0	6
Total:	293	8	0	0	301	0	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	204	44	2	0	0	30	280	2
1.000	0	4	1	1	0	2	8	3
1.500	0	2	1	4	0	0	7	4
2.000	0	1	1	2	0	1	5	5
3.000	0	0	0	1	0	0	1	6
Total:	204	51	5	8	0	33	301	

METERS

Meters (Page W-23)

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

The utility follows a policy of replacing meters rather than testing them.

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

The utility follows a policy of replacing meters rather than testing them.

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

Yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5	1			6	1
Within Municipality	53				53	2
Total Fire Hydrants	58	1	0	0	59	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	59
Number of distribution system valves end of year:	111
Number of distribution valves operated during year:	10

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

Half of the distribution valves were not operated during the year. The utility will continue to rotate testing of valves on a year to year basis.

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	<= 4-inch	Well #3	Turbine		1
Station Meter	6	Well #1	Turbine		2
Station Meter	6	Well #2	Magnetic		3
Wholesale Meter		NONE			4

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/>		
Oconto County		
	Villages	
	SURING	260
	Total Villages:	260
Total Oconto County:		260
<hr/>		
Total Company:		260