



3015 (01-03-11)

ANNUAL REPORT

OF

Name: CASSVILLE WATER & SEWER UTILITY

Principal Office: 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I MARLENE ESSER of
(Person responsible for accounts)

CASSVILLE WATER & SEWER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 01/27/2011
(Date)

CLERK/TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

The Village Board
Village of Cassville
Cassville, Wisconsin 53806

We have compiled the accompanying prescribed financial report form of the Village of Cassville, Wisconsin as of and for the year ended December 31, 2010. We have not audited or reviewed the accompanying prescribed report and, accordingly, do not express an opinion or provide any assurance about whether the prescribed report are in accordance with the form prescribed by the Wisconsin Public Service Commission.

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

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

The prescribed report is presented in accordance with the requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the management of the Village of Cassville and the Wisconsin Public Service Commission, and should not be used for any other purposes.

JOHNSON BLOCK AND COMPANY, INC.

March 14, 2010
Mineral Point, WI

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASSVILLE WATER & SEWER UTILITY

Utility Address: 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARLENE ESSER

Title: CLERK/TREASURER

Office Address:

100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806-0171

Telephone: (608) 725 - 5180

Fax Number: (608) 725 - 2192

Email Address: cassvlq@tds.net

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

Name: SCOTT BLEIFUSS

Title: ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: SBleifuss@johnsonblock.com

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

Name: MR STEVE BECWAR

Title: CHAIRMAN

Office Address:

100 WEST AMELIA STREET
P.O. BOX 71
CASSVILLE, WI 53806

Telephone: (608) 725 - 5180

Fax Number: (608) 725 - 2192

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: ALAN BREY

Title: SHAREHOLDER

Office Address: JOHNSON BLOCK AND COMPANY

2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: abrey@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/26/2010

Period covered by most recent audit: 1/1/2009-12/31/2009

Names and titles of utility management including manager or superintendent:

Name: MR MARK BARTELS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806-0171

Telephone: (608) 725 - 5180

Fax Number: (608) 725 - 2192

Email Address: cassvlg@TDS.net

Name of utility commission/committee: CASSVILLE WATER & SEWER UTILITY

Names of members of utility commission/committee:

MR STEVE BECWAR, CHAIRMAN
MR DAN COOPER
MRS BARB KIENITZ

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: JOHNSON BLOCK AND COMPANY, INC
2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Contact Person: MR ALAN BREY

Title: SHAREHOLDER

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: abrey@johnsonblock.com

Contract/Agreement beginning-ending dates: 1/1/2010 12/31/2010

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

Annual Audit of the Village of Cassville

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	134,703	127,695	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	87,808	72,967	2
Depreciation Expense (403)	22,082	22,064	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	25,135	25,098	5
Total Operating Expenses	135,025	120,129	
Net Operating Income	(322)	7,566	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(322)	7,566	
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)	315	798	10
Miscellaneous Nonoperating Income (421)	173,370	167,337	11
Total Other Income	173,685	168,135	
Total Income	173,363	175,701	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,296)	(4,296)	12
Other Income Deductions (426)	157,144	157,102	13
Total Miscellaneous Income Deductions	152,848	152,806	
Income Before Interest Charges	20,515	22,895	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,273	23,149	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	20,273	23,149	
Net Income	242	(254)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	928,670	928,924	20
Balance Transferred from Income (433)	242	(254)	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)	928,912	928,670	

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	134,703	0	134,703	1
Total (Acct. 400):	134,703	0	134,703	
Operation and Maintenance Expense (401-402):				
Derived	87,808	0	87,808	2
Total (Acct. 401-402):	87,808	0	87,808	
Depreciation Expense (403):				
Derived	22,082	0	22,082	3
Total (Acct. 403):	22,082	0	22,082	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	25,135	0	25,135	5
Total (Acct. 408):	25,135	0	25,135	
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:	(322)	0	(322)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	315		315	11
Total (Acct. 419):	315	0	315	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
UNREGULATED SEWER INCOME	173,370		173,370	13
Total (Acct. 421):	173,370	0	173,370	
TOTAL OTHER INCOME:	173,685	0	173,685	

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	(4,296)	0	(4,296)	14
NONE			0	15
Total (Acct. 425):	(4,296)	0	(4,296)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	4,506	4,506	16
UNREGULATED SEWER EXPENSE	152,638		152,638	17
Total (Acct. 426):	152,638	4,506	157,144	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	148,342	4,506	152,848	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	20,273	0	20,273	18
Total (Acct. 427):	20,273	0	20,273	
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:	20,273	0	20,273	
NET INCOME:	4,748	(4,506)	242	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	377,180	551,490	928,670	24
Total (Acct. 216):	377,180	551,490	928,670	
Balance Transferred from Income (433):				
Derived	4,748	(4,506)	242	25
Total (Acct. 433):	4,748	(4,506)	242	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	381,928	546,984	928,912	

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	134,703	0	0	0	134,703	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	134,703	0	0	0	134,703	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,036,784	1,033,909	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	398,902	371,299	2
Net Utility Plant	637,882	662,610	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,020,223	1,018,144	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	139,231	92,301	4
Net Nonutility Property	880,992	925,843	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	880,992	925,843	
CURRENT AND ACCRUED ASSETS			
Cash (131)	32,907	30,974	10
Special Deposits (134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	72,638	75,331	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	17,476	15,765	15
Other Accounts Receivable (143)	34,258	32,179	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	55,255	55,980	18
Plant Materials and Operating Supplies (154)	2,333	2,412	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	214,867	212,641	
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)	9,962	0	32
Total Deferred Debits	9,962	0	
Total Assets and Other Debits	1,743,703	1,801,094	

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)	280,208	280,208	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	928,912	928,670	35
Total Proprietary Capital	1,209,120	1,208,878	
LONG-TERM DEBT			
Bonds (221)	80,743	105,713	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	328,243	369,614	38
Total Long-Term Debt	408,986	475,327	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	14,944		40
Payables to Municipality (233)	2,015	3,679	41
Customer Deposits (235)			42
Taxes Accrued (236)	22,905	22,905	43
Interest Accrued (237)	12,274	13,699	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	13,311	12,162	46
Total Current and Accrued Liabilities	65,449	52,445	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	60,148	64,444	49
Total Deferred Credits	60,148	64,444	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,743,703	1,801,094	

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	1,033,909	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)	754,052	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	282,732	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	1,036,784	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)	275,496	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	123,406	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	398,902	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	637,882	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)	252,399				252,399	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,082				22,082	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,375				1,375	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	23,457	0	0	0	23,457	16
Debits during year						17
Book cost of plant retired	360				360	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	360	0	0	0	360	25
Balance end of year (111.1)	275,496	0	0	0	275,496	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)	118,900				118,900	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	4,506				4,506	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	4,506	0	0	0	4,506	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)	123,406	0	0	0	123,406	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,018,144	2,079	0	1,020,223	1
NONE	0			0	2
Total Nonutility Property (121)	1,018,144	2,079	0	1,020,223	
Less accum. prov. depr. & amort. (122)	92,301	46,930		139,231	3
Net Nonutility Property	925,843	(44,851)	0	880,992	

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)	2,333	2,412	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	2,333	2,412	

**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	280,208	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>280,208</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)	
SEWERAGE SYSTEM REV BONDS SERIES 1993	06/23/1993	05/01/2013	3.79%	80,743	1
Total Bonds (Account 221):				80,743	

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)					
STATE TRUST FUND	03/15/2003	03/15/2023	5.00%	250,104	2
BADGER STATE BANK - SEWER	02/13/2007	02/13/2012	4.60%	25,631	3
BADGER STATE BANK - WATER	09/09/2003	09/09/2013	4.74%	52,508	4
Total for Account 224				328,243	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,905	1
Accruals:		
Charged water department expense	25,134	2
Charged electric department expense		3
Charged sewer department expense	3,277	4
Other (explain):		
NONE		5
Total Accruals and other credits	28,411	
Taxes paid during year:		
County, state and local taxes	22,905	6
Social Security taxes	5,379	7
PSC Remainder Assessment	127	8
Other (explain):		
NONE		9
Total payments and other debits	28,411	
Balance end of year	22,905	

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)					
CLEAN WATER FUND	669	3,380	3,538	511	1
Subtotal	669	3,380	3,538	511	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BADGER STATE BANK - WATER	1,084	2,999	3,252	831	3
STATE TRUST FUND	10,432	12,646	13,178	9,900	4
BADGER STATE BANK - SEWER	1,514	1,248	1,730	1,032	5
Subtotal	13,030	16,893	18,160	11,763	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	13,699	20,273	21,698	12,274	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,476	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	17,476	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	33,109	12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	1,149	14
Total (Acct. 143):	34,258	
Receivables from Municipality (145):		
DUE FROM GENERAL-PRIOR YEAR AMOUNTS	55,255	* 15
Total (Acct. 145):	55,255	
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):		
UNAMORTIZED WELL REPAIRS	9,962	21
Total (Acct. 186):	9,962	
Payables to Municipality (233):		
DUE TO GENERAL-INSURANCE	2,015	* 22
Total (Acct. 233):	2,015	
Other Deferred Credits (253):		
Regulatory Liability	60,148	23
NONE		24
Total (Acct. 253):	60,148	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

The PSC authorized the amortization of well repairs in a letter dated March 16, 2011.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	752,614	0	0	0	752,614	1
Materials and Supplies	2,372	0	0	0	2,372	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	263,947	0	0	0	263,947	4
Customer Advances for Construction					0	5
Regulatory Liability	62,296	0	0	0	62,296	6
NONE					0	7
Average Net Rate Base	428,743	0	0	0	428,743	
Net Operating Income	(322)	0	0	0	(322)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.08%	N/A	N/A	N/A	-0.08%	

**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	64,444	0	0	0	64,444	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,296	0	0	0	4,296	3
Other (specify):						
NONE					0	4
Balance End of Year	60,148	0	0	0	60,148	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	131,699	125,120	1
Total Sales of Water	131,699	125,120	
Other Operating Revenues			
Forfeited Discounts (470)	507	395	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,497	2,180	5
Total Other Operating Revenues	3,004	2,575	
Total Operating Revenues	134,703	127,695	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	60,076	49,742	6
General Operating Expenses (680-691)	27,732	23,225	7
Total Operation and Maintenance Expenses	87,808	72,967	
Other Operating Expenses			
Depreciation Expense (403)	22,082	22,064	8
Amortization Expense (404-407)		0	9
Taxes (408)	25,135	25,098	10
Total Other Operating Expenses	47,217	47,162	
Total Operating Expenses	135,025	120,129	
NET OPERATING INCOME	(322)	7,566	

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)	397	14,166	57,952	5
Commercial (461.2)	51	2,829	10,508	6
Industrial (461.3)	6	3,758	10,065	7
Public Authority (461.4)	8	1,224	4,104	8
Total Metered Sales to General Customers (461)	462	21,977	82,629	
Private Fire Protection Service (462)	3		2,008	9
Public Fire Protection Service (463)	1		47,062	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	466	21,977	131,699	

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)	47,062	3
NONE		4
Total Public Fire Protection Service (463)	47,062	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	507	6
Other (specify):		
Total Forfeited Discounts (470)	507	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	1,398	9
Return on net investment in meters charged to sewer department	1,099	10
Other (specify):		
Total Other Water Revenues (474)	2,497	

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)	29,717	29,284	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,655	4,347	* 3
Chemicals (630)	3,144	1,319	4
Supplies and Expenses (640)	3,940	3,301	5
Repairs of Water Plant (650)	13,385	9,132	* 6
Transportation Expenses (660)	1,235	2,359	7
Total Plant Operation and Maintenance Expenses	60,076	49,742	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	5,820	5,719	8
Office Supplies and Expenses (681)	2,057	2,078	9
Outside Services Employed (682)	6,161	3,953	* 10
Insurance Expense (684)	1,648	2,095	11
Employees Pensions and Benefits (686)	11,467	8,798	* 12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	579	582	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	27,732	23,225	
Total Operation and Maintenance Expenses	87,808	72,967	

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.

620 - There was a large water leak underneath a power plant from January - March. Due to the leak, additional power was required for pumping.

650 - \$14,944 spent for maintenance of Well#3. Costs included disassembly and inspection of bowl assembly and reconditioning of existing electric motor. \$4,981 of the well maintenance was amortized during 2010.

682 - \$2,366 was spent for engineering fees in 2010 for Amelia Street and Hwy 133.

686 - Increase due to an employee electing to receive health insurance benefits in 2010 who had not elected to receive in 2009. In addition, there was a 12% increase in health insurance premiums.

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		22,905	22,905	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		553	569	2
Net property tax equivalent		22,352	22,336	
Social Security		2,719	2,709	3
PSC Remainder Assessment		64	53	4
Other (specify): NONE			0	5
Total tax expense		25,135	25,098	

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			Grant				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.161449				2
County tax rate	mills		3.593729				3
Local tax rate	mills		6.411711				4
School tax rate	mills		10.630875				5
Voc. school tax rate	mills		2.020038				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		22.817802				9
Less: state credit	mills		1.536719				10
Net tax rate	mills		21.281083				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.411711				12
Combined School Tax Rate	mills		12.650913				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		19.062624				15
Total Tax Rate	mills		22.817802				16
Ratio of Local and School Tax to Total	dec.		0.835428				17
Total tax net of state credit	mills		21.281083				18
Net Local and School Tax Rate	mills		17.778806				19
Utility Plant, Jan. 1	\$	1,033,909	1,033,909				20
Materials & Supplies	\$	2,412	2,412				21
Subtotal	\$	1,036,321	1,036,321				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	1,036,321	1,036,321				24
Assessment Ratio	dec.		1.051100				25
Assessed Value	\$	1,089,277	1,089,277				26
Net Local & School Rate	mills		17.778806				27
Tax Equiv. Computed for Current Year	\$	19,366	19,366				28
Tax Equivalent per 1994 PSC Report	\$	22,905					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	22,905					31
Footnotes							32

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)	5,782				5,782	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)	86,444				86,444	8
Supply Mains (316)	27,288				27,288	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	119,514	0	0	0	119,514	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	76,464				76,464	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	94,532				94,532	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	4,680				4,680	16
Total Pumping Plant	175,676	0	0	0	175,676	
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)	11,931				11,931	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	11,931	0	0	0	11,931	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	123				123	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	65,118				65,118	24
Transmission and Distribution Mains (343)	208,281				208,281	25
Services (345)	36,655				36,655	26
Meters (346)	49,138	2,119	360		50,897	27
Hydrants (348)	47,082				47,082	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)	932				932	29
Total Transmission and Distribution Plant	407,329	2,119	360	0	409,088	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	375				375	32
Computer Equipment (391.1)	4,129				4,129	33
Transportation Equipment (392)	18,480				18,480	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)	13,743	1,116			14,859	41
Total General Plant	36,727	1,116	0	0	37,843	
Total utility plant in service directly assignable	751,177	3,235	360	0	754,052	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	751,177	3,235	360	0	754,052	

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				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	216,877				216,877	25
Services (345)	34,025				34,025	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)	31,830				31,830	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	282,732	0	0	0	282,732	
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	282,732	0	0	0	282,732	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	282,732	0	0	0	282,732	

SOURCES OF WATER SUPPLY - STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			9,730	9,730	1
February			9,469	9,469	2
March			10,318	10,318	3
April			8,412	8,412	4
May			2,532	2,532	5
June			3,036	3,036	6
July			2,697	2,697	7
August			3,442	3,442	8
September			2,572	2,572	9
October			2,375	2,375	10
November			2,238	2,238	11
December			2,583	2,583	12
Total annual pumpage	0	0	59,404	59,404	

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):	59,404	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	59,404	4
Less: Gallons (000's) sold (Revenue Water):	21,977	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	37,427	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	801	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	336	11
Subtotal Authorized System Uses:	1,137	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	29,903	14
Gallons (000's) lost due to service leaks or breaks:	510	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:	5,877	18
Subtotal Water Losses:	36,290	19
Percentage of water entering distribution system sold:	37%	20
Percentage of Real and Apparent Losses:	61%	21
If water losses exceed 25%, indicate causes:		22
There was a large water leak underneath a power plant from January - March that was difficult to find.		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
The leak during the beginning of 2010 has been fixed and ground water pumping has returned to normalcy.		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.)	821	29
Date of maximum: 02/24/2010		30
Cause of maximum: There was a major leak underneath a power plant.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1	33
Date of minimum: 07/12/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	73,100	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	1	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,042	43
Outside municipality?	0	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 # 3 650 GPM 613 W AMELIA	3	120	40	120,000	Yes	1

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 # 3			1
Location	1013 W. AMELIA STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	PEERLESS			5
Year Installed	1989			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	650			8
Pump Motor or Standby Engine Mfr	G.E.			10
Year Installed	1989			11
Type	ELECTRIC			12
Horsepower	100			13
Footnotes				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				26
Horsepower				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	# 3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1970		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	169		6
Total capacity in gallons (actual)	300,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	6,114				6,114	1
M	D	6.000	16,577				16,577	2
P	D	6.000	2,636				2,636	3
M	D	8.000	11,541				11,541	4
P	D	8.000	1,553				1,553	5
M	D	10.000	996				996	6
Total Within Municipality			39,417	0	0	0	39,417	
Total Utility			39,417	0	0	0	39,417	

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	450				450	21	1
P	0.750	1				1		2
M	1.000	3				3	1	3
M	1.500	5				5		4
M	2.000	4				4		5
M	6.000	1				1		6
Total Utility		464	0	0	0	464	22	

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	460				460	58	1
0.750	5	2	2		5	4	2
1.000	4	1			5	1	3
1.500	10	1	3		8	7	4
2.000	3		1		2	2	5
3.000	1				1	0	6
4.000	1				1	0	7
Total:	484	4	6	0	482	72	

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	398	36	0	0	0	26	460	* 1
0.750	0	5	0	0	0	0	5	2
1.000	3	1	0	0	0	1	5	3
1.500	0	3	2	0	0	3	8	4
2.000	0	1	1	0	0	0	2	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	1	0	0	0	1	7
Total:	401	46	4	1	0	30	482	

METERS

Meters (Page W-23)

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	72	0	0		72	2
Total Fire Hydrants	72	0	0	0	72	
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:	72
Number of distribution system valves end of year:	125
Number of distribution valves operated during year:	65

LIST OF ALL STATION AND WHOLESALE METERS

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

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

WATER CUSTOMERS SERVED

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

	Location (a)	Customers End of Year (b)
Grant	County	
	Villages	
	CASSVILLE	462
	Total Villages:	462
Total Grant	County:	462
Total Company:		462

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	166,184	160,042	1
Total Sewage Operating Revenues	166,184	160,042	
Other Operating Revenues			
Customer Forfeited Discounts (631)	874	760	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	6,277	6,534	6
Total Other Operating Revenues	7,151	7,294	
Total Operating Revenues	173,335	167,336	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	67,974	70,967	7
Maintenance Expenses (831-834)	3,618	6,507	8
Customer Accounting & Collection Expenses (840-843)	0	409	9
Administrative and General Expenses (850-857)	29,462	23,232	10
Total Operation and Maintenance Expenses	101,054	101,115	
Other Operating Expenses			
Depreciation Expense (403)	48,305	48,233	11
Amortization Expense (404)		0	12
Taxes (408)	3,277	3,243	13
Total Other Operating Expenses	51,582	51,476	
Total Operating Expenses	152,636	152,591	
NET OPERATING INCOME	20,699	14,745	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)	62	2,666	17,572	1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	62	2,666	17,572	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	397	11,585	98,673	5
Commercial Revenues (622.2)	52	2,826	16,791	6
Industrial Revenues (622.3)	9	3,479	20,420	7
Revenues from Public Authorities (622.4)	7	931	4,104	8
Total Measured Service to General Customers (622)	465	18,821	139,988	
Service to Other Systems (624)				
Other Sewerage Service (625)	2	389	8,624	10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	529	21,876	166,184	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	874	2
Other (specify):		
Total Customer Forfeited Discounts (631)	874	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISCELLANEOUS REVENUE	360	6
INTEREST SUBSIDY FROM STATE OF WISCONSIN	5,917	7
Total Miscellaneous Operating Revenues (635)	6,277	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	28,957	28,541	1
Power and Fuel for Pumping (821)	19,338	18,617	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	18,444	21,450	8
Transportation Expenses (828)	1,235	2,359	9
Rents (829)		0	10
Total Operation Expenses	67,974	70,967	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	0	3,571	* 11
Maintenance of Collection System Pumping Equipment (832)	2,410	1,605	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,208	1,331	13
Maintenance of General Plant Structures and Equipment (834)	0	0	14
Total Maintenance Expenses	3,618	6,507	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)		0	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	0	409	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	0	409	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	5,820	5,719	19
Office Supplies and Expenses (851)	1,726	1,639	20
Outside Services Employed (852)	6,069	2,220	* 21
Insurance Expense (853)	1,838	2,338	22
Employees Pensions and Benefits (854)	11,466	8,798	* 23
Regulatory Commission Expenses (855)	841	808	24
Miscellaneous General Expenses (856)	1,702	1,710	25
Rents (857)		0	26
Total Administrative and General Expenses	29,462	23,232	
Total Operation and Maintenance Expenses	101,054	101,115	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

A/C 831 - Repairs to the sewage collection system were required in 2009.

A/C 852 - \$1,726 was spent for engineering fees in 2010 for Amelia Street and Hwy 133. Also, \$1,798 was spent for safety training.

A/C 854 - Increase due to an employee electing to receive health insurance benefits in 2010 who had not elected to receive in 2009. In addition, there was a 12% increase in health insurance premiums.

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		2,660	2,621	1
Local and School Tax Equivalent on Meters Charged by Water Department		553	569	2
PSC Remainder Assessment		64	53	3
Other (specify): NONE			0	4
Total tax expense		3,277	3,243	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	16,431				16,431	6
Collecting Mains and Accessories (313)	162,992				162,992	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	13,227				13,227	9
Other Collecting System Equipment (316)	543	2,079			2,622	10
Total Collection System	193,193	2,079	0	0	195,272	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	125,202				125,202	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	95,537				95,537	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	220,739	0	0	0	220,739	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	38,245				38,245	17
Structures and Improvements (331)	116,592				116,592	18
Preliminary Treatment Equipment (332)	21,660				21,660	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	68,079				68,079	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	49,931				49,931	23
Sludge Treatment and Disposal Equipment (337)	56,267				56,267	24
Plant Site Piping (338)	63,186				63,186	25
Flow Metering and Monitoring Equipment (339)	7,969				7,969	26
Outfall Sewer Pipes (340)	1,500				1,500	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	110,525				110,525	28
Total Treatment and Disposal Plant	533,954	0	0	0	533,954	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	117,104				117,104	30
Office Furniture and Equipment (372)	1,373				1,373	31
Total General Plant	118,477	0	0	0	118,477	
Total utility plant in service directly assignable	1,066,363	2,079	0	0	1,068,442	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	4,130				4,130	33
Transportation Equipment (373)	18,480				18,480	34
Other General Equipment (379)	51,393				51,393	35
Other Tangible Property (390)	0				0	36
Total General Plant	74,003	0	0	0	74,003	
Total utility plant in service directly assignable	1,140,366	2,079	0	0	1,142,445	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	1,140,366	2,079	0	0	1,142,445	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	64,428				64,428	6
Collecting Mains and Accessories (313)	535,707				535,707	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	600,135	0	0	0	600,135	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installior	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	600,135	0	0	0	600,135	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	600,135	0	0	0	600,135	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	600,135	0	0	0	600,135	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
Sewer	4.000	719				719	
Total Utility		719	0	0	0	719	0

1

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	945				945	1
6.000	604				604	2
8.000	33,189				33,189	3
10.000	4,163				4,163	4
12.000	2,632				2,632	5
Total Utility	41,533	0	0	0	41,533	