



3015 (01-03-11)

ANNUAL REPORT

OF

Name: CLEVELAND WATER UTILITY

Principal Office: 1150 W WASHINGTON AVENUE
P.O. BOX 87
CLEVELAND, WI 53015

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLEVELAND WATER UTILITY
Utility Address: 1150 W WASHINGTON AVENUE
P.O. BOX 87
CLEVELAND, WI 53015

When was utility organized? 7/1/1966
Report any change in name:

Effective Date:
Utility Web Site: www.clevelandwi.gov

Utility employee in charge of correspondence concerning this report:

Name: MS STACY GRUNWALD
Title: CLERK-TREASURER
Office Address:
1150 W. WASHINGTON AVENUE
P.O. BOX 87
CLEVELAND, WI 53015
Telephone: (920) 693 - 8181
Fax Number: (920) 693 - 3695
Email Address: sgrunwald@clevelandwi.gov

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

Name: GREG PETERSON
Title: CPA
Office Address: CORSON, PETERSON & HAMANN S.C.
2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081
Telephone: (920) 457 - 3641 EXT 224
Fax Number: (920) 457 - 8148
Email Address: greg@corsonpeterson.com

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

Name: CINDY HUHN
Title: VILLAGE PRESIDENT
Office Address:
1150 W WASHINGTON AVE
CLEVELAND, WI 53015
Telephone: (920) 693 - 8181
Fax Number: (920) 693 - 3695
Email Address: CHuhn@clevelandwi.gov

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: GREG PETERSON
Title: CPA
Office Address: CORSON, PETERSON & HAMANN S.C.
2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081
Telephone: (920) 457 - 3641 EXT 224
Fax Number: (920) 457 - 8148
Email Address: greg@corsonpeterson.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 9/9/2010

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: MR STEVE SIMONS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1150 W WASHINGTON AVENUE
P.O. BOX 87
CLEVELAND, WI 53015

Telephone: (920) 693 - 8236

Fax Number: (920) 693 - 3695

Email Address: ssimons@clevelandwi.gov

Name of utility commission/committee: WATER & SEWER COMMITTEE

Names of members of utility commission/committee:

MRS CHERYL DARROW
MR CHRIS JOST, CHAIRPERSON
MR JOEL ROEHRIG

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)	221,761	219,090	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	154,827	122,984	2
Depreciation Expense (403)	44,062	42,992	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	5,306	4,265	5
Total Operating Expenses	204,195	170,241	
Net Operating Income	17,566	48,849	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	17,566	48,849	
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)	1,266	2,225	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,266	2,225	
Total Income	18,832	51,074	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,399)	(5,399)	12
Other Income Deductions (426)	8,914	8,915	13
Total Miscellaneous Income Deductions	3,515	3,516	
Income Before Interest Charges	15,317	47,558	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,700	26,713	14
Amortization of Debt Discount and Expense (428)	15,263	1,659	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	9,125	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	33,088	28,372	
Net Income	(17,771)	19,186	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	368,736	349,550	20
Balance Transferred from Income (433)	(17,771)	19,186	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)	350,965	368,736	

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	221,761	0	221,761	1
Total (Acct. 400):	221,761	0	221,761	
Operation and Maintenance Expense (401-402):				
Derived	154,827	0	154,827	2
Total (Acct. 401-402):	154,827	0	154,827	
Depreciation Expense (403):				
Derived	44,062	0	44,062	3
Total (Acct. 403):	44,062	0	44,062	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	5,306	0	5,306	5
Total (Acct. 408):	5,306	0	5,306	
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:	17,566	0	17,566	
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 EARNED ON SAVINGS	1,266		1,266	11
Total (Acct. 419):	1,266	0	1,266	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	1,266	0	1,266	

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	(5,399)	0	(5,399)	14
NONE			0	15
Total (Acct. 425):	(5,399)	0	(5,399)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	8,914	8,914	16
NONE			0	17
Total (Acct. 426):	0	8,914	8,914	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,399)	8,914	3,515	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	8,700	0	8,700	18
Total (Acct. 427):	8,700	0	8,700	
Amortization of Debt Discount and Expense (428):				
BOND COST AMORTIZATION	15,263		15,263	19
Total (Acct. 428):	15,263	0	15,263	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	9,125	0	9,125	21
Total (Acct. 430):	9,125	0	9,125	
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:	33,088	0	33,088	
NET INCOME:	(8,857)	(8,914)	(17,771)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	28,626	340,110	368,736	24
Total (Acct. 216):	28,626	340,110	368,736	
Balance Transferred from Income (433):				
Derived	(8,857)	(8,914)	(17,771)	25
Total (Acct. 433):	(8,857)	(8,914)	(17,771)	
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):	19,769	331,196	350,965	

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	221,761	0	0	0	221,761	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	31				31	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	221,730	0	0	0	221,730	

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	1.6	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)	2,029,501	1,996,787	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	752,902	701,985	2
Net Utility Plant	1,276,599	1,294,802	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	72,358	9
Total Other Property and Investments	0	72,358	
CURRENT AND ACCRUED ASSETS			
Cash (131)	3,552	0	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	11,719	57,009	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	18,311	18,634	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	77,854	2,853	18
Plant Materials and Operating Supplies (154)	14,654	12,393	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	324	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	126,414	90,889	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,000	13,963	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	13,000	13,963	
Total Assets and Other Debits	1,416,013	1,472,012	

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)	312,527	288,222	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	350,965	368,736	35
Total Proprietary Capital	663,492	656,958	
LONG-TERM DEBT			
Bonds (221)	0	540,000	36
Advances from Municipality (223)	638,652	176,991	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	638,652	716,991	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	237		40
Payables to Municipality (233)	41,494	18,013	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,831	4,350	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	43,562	22,363	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	70,307	75,700	49
Total Deferred Credits	70,307	75,700	
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	1,416,013	1,472,012	

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	1,996,787	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)	1,516,223	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	513,278	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	2,029,501	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)	576,821	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	176,081	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	752,902	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	1,276,599	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)	534,818				534,818	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,062				44,062	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,731				1,731	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	50				50	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	45,843	0	0	0	45,843	16
Debits during year						17
Book cost of plant retired	3,840				3,840	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,840	0	0	0	3,840	25
Balance end of year (111.1)	576,821	0	0	0	576,821	26
Footnotes						27

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

Joint operating costs do not include an amount for tax equivalent because the Village Board, by resolution, has reduced the tax equivalent due from the water utility to zero and thus there is no tax amount to be allocated to the sewer department.

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)	167,167				167,167	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	8,914				8,914	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	8,914	0	0	0	8,914	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)	176,081	0	0	0	176,081	26
Footnotes						27

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	14,654	12,393	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	14,654	12,393	

**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)				
2010 G.O. REFUNDING BONDS	1,300	428	13,000	1
Water System Revenue Bonds	13,963	428	0	2
Total			13,000	
Unamortized premium on debt (251)				
NONE				3
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	288,222	1
Changes during year (explain):		
FRANKLIN DRIVE STREET PROJECT	24,305	2
Balance end of year	<u><u>312,527</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

The Utility is reimbursing the Village for 25% of the costs for installation of a water service, replacing two hydrants and relocating water main all related to a major street project undertaken by the Village. The remaining 75% (\$24,305) will not be reimbursed to the Village and therefore we are recording it as contributed by Municipality.

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)					
Advances for debt payments in prior years	05/01/1986	12/31/2036	0.00%	173,652	* 1
G.O. REFUNDING BONDS - SERIES 2010	03/02/2010	05/01/2019	2.34%	465,000	2
Total for Account 223				638,652	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

General footnotes

The Village Board has elected not to charge interest on the 1986 advance to the water utility.

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,306	2
Charged electric department expense		3
Charged sewer department expense		* 4
Other (explain):		
NONE		5
Total Accruals and other credits	5,306	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,093	7
PSC Remainder Assessment	213	8
Other (explain):		
NONE		9
Total payments and other debits	5,306	
Balance end of year	0	

TAXES ACCRUED (ACCT. 236)

Taxes Accrued (Acct. 236) (Page F-19)

General footnotes

The Village Board, by prior year resolution, has reduced the tax equivalent due from the water utility to zero. Therefore, no tax amount is allocated to the sewer department.

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)					
Water System Revenue Bonds	4,350	8,700	13,050	0	* 1
Subtotal	4,350	8,700	13,050	0	
Advances from Municipality (223)					
G.O. REFUNDING BONDS	0	9,125	7,294	1,831	* 2
Subtotal	0	9,125	7,294	1,831	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,350	17,825	20,344	1,831	

INTEREST ACCRUED (ACCT. 237)

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

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

The prior year Revenue Bonds (221) were refinanced during 2010 with G.O. Bonds recorded as Advances from Municipality (223). Therefore, there is no accrued interest on the Revenue Bonds at year end.

The Village Board has elected not to charge interest on the 1986 advance to the water utility.

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	18,311	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	18,311	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM VILLAGE	75,383	* 15
DUE FROM SEWER	2,471	* 16
Total (Acct. 145):	77,854	

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):		
MISCELLANEOUS	324	17
Total (Acct. 165):	324	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO VILLAGE	36,040	* 23
DUE TO SEWER	5,454	* 24
Total (Acct. 233):	41,494	
Other Deferred Credits (253):		
Regulatory Liability	70,185	25
ADVANCED RENT RECEIVED	122	26
Total (Acct. 253):	70,307	

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.

RECEIVABLES FROM MUNICIPALITY (145)

Due from Village - \$75,000 of water funds loaned to Village for a construction project that will be paid back with 2011 financing in the Village. \$144 due for delinquent water accounts put on tax roll. \$137 due for a workers compensation insurance audit refund. \$102 was due for electronic payments received for customer utility bills.

Due from Sewer - \$1,915 due for balance of 2010 joint operating costs. \$556 due for sewer operating expenses paid by water.

PAYABLES TO MUNICIPALITY (233)

Due to Village - The Village pays wages, fringes and various operating expenses and allocates a portion to the water department quarterly. The amount is reimbursed to the Village in the next quarter. The amount payable at year end for these costs was \$27,938. In addition, \$8,102 was incurred for water utility construction costs during 2010 that will be reimbursed to the Village in 2011.

Due to Sewer - \$5,454 of sewer customer payments have been received and not paid over to the sewer utility by year end.

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)	1,499,866	0	0	0	1,499,866	1
Materials and Supplies	13,523	0	0	0	13,523	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	555,819	0	0	0	555,819	4
Customer Advances for Construction					0	5
Regulatory Liability	72,884	0	0	0	72,884	6
NONE					0	7
Average Net Rate Base	884,686	0	0	0	884,686	
Net Operating Income	17,566	0	0	0	17,566	8
Net Operating Income as a percent of						
Average Net Rate Base	1.99%	N/A	N/A	N/A	1.99%	

**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	75,584	0	0	0	75,584	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,399	0	0	0	5,399	3
Other (specify):					0	4
Balance End of Year	70,185	0	0	0	70,185	

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.

On March 30, 2010 a simplified rate case increase of 3.8% became effective and is reflected in operating revenues.

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)	217,324	214,344	1
Total Sales of Water	217,324	214,344	
Other Operating Revenues			
Forfeited Discounts (470)	1,016	990	2
Rents from Water Property (472)	1,412	1,345	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,009	2,411	5
Total Other Operating Revenues	4,437	4,746	
Total Operating Revenues	221,761	219,090	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	78,974	63,280	6
General Operating Expenses (680-691)	75,853	59,704	7
Total Operation and Maintenance Expenses	154,827	122,984	
Other Operating Expenses			
Depreciation Expense (403)	44,062	42,992	8
Amortization Expense (404-407)		0	9
Taxes (408)	5,306	4,265	10
Total Other Operating Expenses	49,368	47,257	
Total Operating Expenses	204,195	170,241	
NET OPERATING INCOME	17,566	48,849	

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)	603	23,790	119,646	5
Commercial (461.2)	37	2,538	9,669	6
Industrial (461.3)				7
Public Authority (461.4)	19	3,637	12,455	8
Total Metered Sales to General Customers (461)	659	29,965	141,770	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	654		75,554	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,313	29,965	217,324	

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)	75,554	3
NONE		4
Total Public Fire Protection Service (463)	75,554	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,016	6
Other (specify):		
Total Forfeited Discounts (470)	1,016	
Rents from Water Property (472):		
RENTAL INCOME FROM ANTENNA ON WATER TOWER	1,412	7
Total Rents from Water Property (472)	1,412	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	615	9
Return on net investment in meters charged to sewer department	1,394	10
Other (specify):		
Total Other Water Revenues (474)	2,009	

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)	41,914	39,542	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	6,335	6,673	3
Chemicals (630)	3,145	2,959	4
Supplies and Expenses (640)	5,020	4,091	5
Repairs of Water Plant (650)	21,321	9,264	* 6
Transportation Expenses (660)	1,239	751	7
Total Plant Operation and Maintenance Expenses	78,974	63,280	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	26,928	14,620	* 8
Office Supplies and Expenses (681)	10,564	9,693	9
Outside Services Employed (682)	12,382	12,507	10
Insurance Expense (684)	6,223	6,349	11
Employees Pensions and Benefits (686)	19,347	15,573	12
Regulatory Commission Expenses (688)	129	0	13
Miscellaneous General Expenses (689)	249	304	14
Uncollectible Accounts (690)	31	658	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	75,853	59,704	
Total Operation and Maintenance Expenses	154,827	122,984	

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.

Repairs of Water Plant (650) - Repair costs were higher in 2010 because of several different repair projects. We cleaned and inspected our water tower, repaired the cathodic protection system, painted piping in both well houses, and repaired two curb stops at two commercial sites

Administrative and General Salaries (680) - A higher allocation of wages from administrator due to revisions to accounting systems, preparing for a full water rate case to update language in our current file, and additional time spent on the water department accounting due to turnover in clerical staff.

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		5,093	4,074	3
PSC Remainder Assessment		213	191	4
Other (specify): NONE			0	5
Total tax expense		5,306	4,265	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175651				3
County tax rate	mills		5.895333				4
Local tax rate	mills		5.384695				5
School tax rate	mills		11.441810				6
Voc. school tax rate	mills		1.612136				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.509625				10
Less: state credit	mills		1.625493				11
Net tax rate	mills		22.884132				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.384695				14
Combined School Tax Rate	mills		13.053946				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.438641				17
Total Tax Rate	mills		24.509625				18
Ratio of Local and School Tax to Total	dec.		0.752302				19
Total tax net of state credit	mills		22.884132				20
Net Local and School Tax Rate	mills		17.215779				21
Utility Plant, Jan. 1	\$	1,996,787	1,996,787				22
Materials & Supplies	\$	12,393	12,393				23
Subtotal	\$	2,009,180	2,009,180				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,009,180	2,009,180				26
Assessment Ratio	dec.		0.974644				27
Assessed Value	\$	1,958,235	1,958,235				28
Net Local & School Rate	mills		17.215779				29
Tax Equiv. Computed for Current Year	\$	33,713	33,713				30
Tax Equivalent per 1994 PSC Report	\$	17,203					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	250				250	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	250	0	0	0	250	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	7,500				7,500	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	28,282				28,282	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	139,840				139,840	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	175,622	0	0	0	175,622	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	189,022				189,022	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	246,909				246,909	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,100				2,100	16
Total Pumping Plant	438,031	0	0	0	438,031	
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)	9,681				9,681	21
Total Water Treatment Plant	9,681	0	0	0	9,681	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	900				900	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	42,337				42,337	24
Transmission and Distribution Mains (343)	561,079	6,984			568,063	* 25
Services (345)	27,451	1,808			29,259	26
Meters (346)	62,042	3,433	1,640		63,835	* 27
Hydrants (348)	113,266	23,614	1,500		135,380	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	807,075	35,839	3,140	0	839,774	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	2,000				2,000	32
Computer Equipment (391.1)	17,724	374	500		17,598	33
Transportation Equipment (392)	21,506				21,506	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	10,120	341	200		10,261	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	1,500				1,500	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	52,850	715	700	0	52,865	
Total utility plant in service directly assignable	1,483,509	36,554	3,840	0	1,516,223	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,483,509	36,554	3,840	0	1,516,223	

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 Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Transmission and Distribution Mains (343) - \$6,984 was spent to relocate a main as part of the Franklin Drive road project, no new mains were added.

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

Meters (346) - \$3,433 was spent to replace 50 generators and 40 remote registers because Badger meter is looking to discontinue our style of meters and we want to have our meters updated before we can no longer get parts. We will be doing more of this in 2011.

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)	356,141				356,141	25
Services (345)	118,212				118,212	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)	38,925				38,925	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	513,278	0	0	0	513,278	
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	513,278	0	0	0	513,278	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	513,278	0	0	0	513,278	

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			2,528	2,528	1
February			2,110	2,110	2
March			2,415	2,415	3
April			2,551	2,551	4
May			2,739	2,739	5
June			2,885	2,885	6
July			2,892	2,892	7
August			3,627	3,627	8
September			2,603	2,603	9
October			2,499	2,499	10
November			2,453	2,453	11
December			2,551	2,551	12
Total annual pumpage	0	0	31,853	31,853	

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 AWWW 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):	31,853	2
Less: Gallons (000's) used in the treatment process:	118	3
Subtotal: Gallons (000's) entering distribution system:	31,735	4
Less: Gallons (000's) sold (Revenue Water):	29,965	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	1,770	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	618	8
Gallons (000's) used for fire protection:	124	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:	742	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:		14
Gallons (000's) lost due to service leaks or breaks:	30	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	130	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	868	18
Subtotal Water Losses:	1,028	19
Percentage of water entering distribution system sold:	94%	20
Percentage of Real and Apparent Losses:	3%	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.)	222	29
Date of maximum: 08/10/2010		30
Cause of maximum: Flushing Hydrants		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	45	33
Date of minimum: 02/12/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	51,012	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:	0	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,416	43
Outside municipality?		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)	
1299 FRANKLIN DRIVE	HJ180	400	15	720,000	Yes	1
VETERANS MEMORIAL PARK	BG236	373	12	756,000	Yes	2

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 1 PUMP	WELL NO 1 PUMP BACKUP	WELL NO 2 PUMP	1
Location	VETERANS PARK	VETERANS PARK	1299 FRANKLIN DRIVE	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	CONTINENTAL	GOULD	5
Year Installed	2009	1968	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	625	500	600	8
Pump Motor or Standby Engine Mfr	US MOTOR	CONTINENTAL	US MOTOR	9
Year Installed	2009	1968	1997	10
Type	ELECTRIC	NATURAL GAS	ELECTRIC	11
Horsepower	50	120	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO 2 PUMP BACKUP			15
Location	1299 FRANKLIN DRIVE			16
Purpose	S			17
Destination	D			18
Pump Manufacturer	FORD			19
Year Installed	1997			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	600			22
Pump Motor or Standby Engine Mfr	FORD			23
Year Installed	1997			24
Type	NATURAL GAS			25
Horsepower	150			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	WATER SPHERE	WELLHOUSE #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1968	1968		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	110	0		6
Total capacity in gallons (actual)	100,000	80,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7200		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

Reservoirs, Standpipes & Water Treatment (Page W-20)

General footnotes

Wellhouse #1 reservoir has been taken out of service for distribution into the main water system. It is only being used as water storage for the fire department.

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
P	D	4.000	0				0	1
M	D	6.000	26,591				26,591	2
P	D	6.000	957				957	3
M	D	8.000	14,323				14,323	4
P	D	8.000	11,705				11,705	5
P	S	8.000	403				403	6
M	D	10.000	13,048				13,048	7
P	D	10.000	320				320	8
P	T	10.000	4,856				4,856	9
Total Within Municipality			72,203	0	0	0	72,203	
Total Utility			72,203	0	0	0	72,203	

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	1.000	617	1			618	19	1
M	1.250	1				1		2
P	1.500	2				2	1	3
M	2.000	8				8	1	4
P	4.000	1				1		5
Total Utility		629	1	0	0	630	21	

WATER SERVICES

Water Services (Page W-22)

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

The water service was paid in part from water utility operating funds and also from capital paid in by Municipality as part of the Franklin Drive road project.

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	664		2		662	68	1
1.000	19				19	1	2
1.250	0				0	0	3
1.500	5				5	3	4
2.000	4				4	4	5
3.000	2				2	2	6
6.000	2				2	0	* 7
Total:	696	0	2	0	694	78	

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	603	29	0	5	0	25	662	1
1.000	1	7	0	4	0	7	19	2
1.250	0	0	0	0	0	0	0	3
1.500	0	1	0	2	0	2	5	4
2.000	0	0	0	4	0	0	4	5
3.000	0	0	0	2	0	0	2	6
6.000	0	0	0	2	0	0	2	* 7
Total:	604	37	0	19	0	34	694	

METERS

Meters (Page W-23)

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

Small meters are tested internally approximately every 10 years.

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

Yes, as reported on schedule W-26 they were both tested in 2009.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The two 6" meters are our station meters which are listed at the request of the DNR. They were tested in 2009 as indicated on schedule W-26.

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	148	2	2		148	2
Total Fire Hydrants	148	2	2	0	148	
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:	148
Number of distribution system valves end of year:	170
Number of distribution valves operated during year:	169

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	6	Wellhouse #2	Turbine	8/5/2009	1
Station Meter	6	Wellhouse #1	Turbine	3/19/2009	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)
Manitowoc County	
Villages	
CLEVELAND	659
Total Villages:	659
Towns	
CENTERVILLE	
Total Towns:	0
Total Manitowoc County:	659
Sheboygan County	
Towns	
MOSEL	
Total Towns:	0
Total Sheboygan County:	0
Total Company:	659