



3015 (01-03-11)

ANNUAL REPORT

OF

Name: CURTISS WATER & SEWER UTILITY

Principal Office: P.O. BOX 97
CURTISS, WI 54422

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 DEBORAH KRAUTER of
(Person responsible for accounts)

CURTISS 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) 02/19/2011
(Date)

VILLAGE CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CURTISS WATER & SEWER UTILITY

Utility Address: P.O. BOX 97
CURTISS, WI 54422

When was utility organized? 8/12/1976

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DEBORAH KRAUTER

Title: VILLAGE CLERK

Office Address:

P.O. BOX 97
CURTISS, WI 54422

Telephone: (715) 223 - 6226

Fax Number: (715) 223 - 1401

Email Address: curtiss.deb@dbwireless.net

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

Name: MATT RUSCH

Title: STAFF ASSOCIATE

Office Address: SCHENCK SC

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4368

Fax Number: (920) 617 - 2404

Email Address: MATT.RUSCH@SCHENCKSC.COM

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

Name: ARLAN HAMM

Title: PRESIDENT

Office Address:

P.O. BOX 97
CURTISS, WI 54422

Telephone: (715) 223 - 6226

Fax Number: (715) 223 - 1401

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:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/24/2011

Period covered by most recent audit: JANUARY 1, 2010 TO DECEMBER 31, 2010

Names and titles of utility management including manager or superintendent:

Name: MR NICHOLAS WIRTALA

Title: SUPERINTENDENT

Office Address:

P.O. BOX 97
CURTISS, WI 54422

Telephone: (715) 223 - 6226

Fax Number: (715) 223 - 1401

Email Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR RANDY BUSSE, TRUSTEE
- MR ARLAN HAMM, PRESIDENT
- MS DEBORAH KRAUTER, VILLAGE CLERK
- MR JASON REVORD, TRUSTEE

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	158,235	242,551	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	74,806	134,863	2
Depreciation Expense (403)	37,331	11,138	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	31,836	21,729	5
Total Operating Expenses	143,973	167,730	
Net Operating Income	14,262	74,821	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	14,262	74,821	
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)	2,140	2,348	10
Miscellaneous Nonoperating Income (421)	184,934	40,790	11
Total Other Income	187,074	43,138	
Total Income	201,336	117,959	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(11,116)	(11,116)	12
Other Income Deductions (426)	57,351	57,528	13
Total Miscellaneous Income Deductions	46,235	46,412	
Income Before Interest Charges	155,101	71,547	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,921	10,039	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	15,921	10,039	
Net Income	139,180	61,508	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,250,380	3,188,872	20
Balance Transferred from Income (433)	139,180	61,508	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)	3,389,560	3,250,380	

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	158,235	0	158,235	1
Total (Acct. 400):	158,235	0	158,235	
Operation and Maintenance Expense (401-402):				
Derived	74,806	0	74,806	2
Total (Acct. 401-402):	74,806	0	74,806	
Depreciation Expense (403):				
Derived	37,331	0	37,331	3
Total (Acct. 403):	37,331	0	37,331	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	31,836	0	31,836	5
Total (Acct. 408):	31,836	0	31,836	
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:	14,262	0	14,262	
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	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):				
INVESTMENTS	2,140		2,140	11
Total (Acct. 419):	2,140	0	2,140	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		200,953	200,953	12
INCOME FROM SEWER OPERATIONS	(16,019)		(16,019)	13
Total (Acct. 421):	(16,019)	200,953	184,934	
TOTAL OTHER INCOME:	(13,879)	200,953	187,074	

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	(11,116)	0	(11,116)	14
NONE			0	15
Total (Acct. 425):	(11,116)	0	(11,116)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	57,351	57,351	16
NONE			0	17
Total (Acct. 426):	0	57,351	57,351	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(11,116)	57,351	46,235	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	15,921	0	15,921	18
Total (Acct. 427):	15,921	0	15,921	
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:	15,921	0	15,921	
NET INCOME:	(4,422)	143,602	139,180	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	390,791	2,859,589	3,250,380	24
Total (Acct. 216):	390,791	2,859,589	3,250,380	
Balance Transferred from Income (433):				
Derived	(4,422)	143,602	139,180	25
Total (Acct. 433):	(4,422)	143,602	139,180	
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):	386,369	3,003,191	3,389,560	

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	158,235	0	0	0	158,235	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	158,235	0	0	0	158,235	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.8	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)	4,779,152	2,923,652	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	769,180	674,691	2
Net Utility Plant	4,009,972	2,248,961	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,582,531	2,552,531	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	749,702	697,327	4
Net Nonutility Property	1,832,829	1,855,204	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	98,845	97,140	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	129,888	0	9
Total Other Property and Investments	2,061,562	1,952,344	
CURRENT AND ACCRUED ASSETS			
Cash (131)	88,682	102,137	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,225	1,341	15
Other Accounts Receivable (143)	19,333	125,310	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	12,474	0	18
Plant Materials and Operating Supplies (154)	0	0	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	122,714	228,788	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	250	314	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	250	314	
Total Assets and Other Debits	6,194,498	4,430,407	

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)	629,218	629,218	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,389,560	3,250,380	35
Total Proprietary Capital	4,018,778	3,879,598	
LONG-TERM DEBT			
Bonds (221)	137,300	169,100	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	1,788,000	56,221	38
Total Long-Term Debt	1,925,300	225,321	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	94,362	161,071	40
Payables to Municipality (233)	0	4,460	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	8,987	2,503	44
Tax Collections Payable (241)	1		45
Miscellaneous Current and Accrued Liabilities (242)	2,555	1,823	46
Total Current and Accrued Liabilities	105,905	169,857	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	144,515	155,631	49
Total Deferred Credits	144,515	155,631	
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	6,194,498	4,430,407	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,923,652	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,426,154	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,352,998	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	4,779,152	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)	137,287	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	631,893	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	769,180	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	4,009,972	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)	100,149				100,149	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	37,331				37,331	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	367				367	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	37,698	0	0	0	37,698	16
Debits during year						17
Book cost of plant retired	560				560	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	560	0	0	0	560	25
Balance end of year (111.1)	137,287	0	0	0	137,287	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)	574,542				574,542	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	57,351				57,351	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	57,351	0	0	0	57,351	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)	631,893	0	0	0	631,893	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	2,541,956	30,000		2,571,956	1
Other Non-Utility Property	10,575			10,575	2
Total Nonutility Property (121)	2,552,531	30,000	0	2,582,531	
Less accum. prov. depr. & amort. (122)	697,327	52,375		749,702	3
Net Nonutility Property	1,855,204	(22,375)	0	1,832,829	

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)		0	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	0	0	

**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)				
Unamortized debt discount-sewer	30	428	94	1
UNAMORTIZED DEBT DISCOUNT-WATER	34	428	156	2
Total			250	
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	629,218	1
Changes during year (explain):		
Balance end of year	629,218	2

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)	
MORTGAGE REVENUE BOND-WATER	11/01/1977	01/01/2016	5.00%	42,000	1
MORTGAGE REVENUE BOND-WATER	01/20/2000	01/01/2023	4.50%	95,300	2
Total Bonds (Account 221):				137,300	3

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)					
RURAL WATER LOAN	11/09/2010	11/09/2050	2.25%	1,788,000	2
Total for Account 224				1,788,000	
Notes Payable (231)					
	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	31,836	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	31,836	
Taxes paid during year:		
County, state and local taxes	29,939	6
Social Security taxes	1,581	7
PSC Remainder Assessment	316	8
Other (explain):		
NONE		9
Total payments and other debits	31,836	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
BONDS	2,503	9,242	9,437	2,308	1
Subtotal	2,503	9,242	9,437	2,308	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
RURAL WATER LOAN	0	6,679	0	6,679	3
Subtotal	0	6,679	0	6,679	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,503	15,921	9,437	8,987	

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):		
BOND RESERVE FUNDS	98,845	3
Total (Acct. 125):	98,845	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
UNSPENT RURAL DEVELOPMENT LOAN PROCEEDS	129,888	5
Total (Acct. 128):	129,888	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,225	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	2,225	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	18,198	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
REFUSE	1,135	14
Total (Acct. 143):	19,333	
Receivables from Municipality (145):		
DUE FROM VILLAGE	12,474	15
Total (Acct. 145):	12,474	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	144,515	23
NONE		24
Total (Acct. 253):	144,515	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

(143) There is a large receivable outstanding from Abbyland Pork, the largest customer.

(145) The utility is owed money from the general fund for delinquent utility bills and lateral repairs.

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)	1,455,911	0	0	0	1,455,911	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	118,718	0	0	0	118,718	4
Customer Advances for Construction					0	5
Regulatory Liability	150,073	0	0	0	150,073	6
NONE					0	7
Average Net Rate Base	1,187,120	0	0	0	1,187,120	
Net Operating Income	14,262	0	0	0	14,262	8
Net Operating Income as a percent of						
Average Net Rate Base	1.20%	N/A	N/A	N/A	1.20%	

**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	155,631	0	0	0	155,631	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,116	0	0	0	11,116	3
Other (specify):					0	4
Balance End of Year	144,515	0	0	0	144,515	

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.

FINANCIAL SECTION FOOTNOTES

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

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

(143) There is a large receivable outstanding from Abbyland Pork, the largest customer.

(145) The utility is owed money from the general fund for delinquent utility bills and lateral repairs.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	152,333	172,500	1
Total Sales of Water	152,333	172,500	
Other Operating Revenues			
Forfeited Discounts (470)	6	144	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,896	69,907	5
Total Other Operating Revenues	5,902	70,051	
Total Operating Revenues	158,235	242,551	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	54,778	117,492	6
General Operating Expenses (680-691)	20,028	17,371	7
Total Operation and Maintenance Expenses	74,806	134,863	
Other Operating Expenses			
Depreciation Expense (403)	37,331	11,138	8
Amortization Expense (404-407)		0	9
Taxes (408)	31,836	21,729	10
Total Other Operating Expenses	69,167	32,867	
Total Operating Expenses	143,973	167,730	
NET OPERATING INCOME	14,262	74,821	

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)	78	3,137	17,866	5
Commercial (461.2)	16	5,925	18,619	6
Industrial (461.3)	2	27,698	75,291	7
Public Authority (461.4)	3	40	607	8
Total Metered Sales to General Customers (461)	99	36,800	112,383	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		39,950	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	100	36,800	152,333	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	39,950	3
NONE		4
Total Public Fire Protection Service (463)	39,950	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	6	6
Other (specify):		
Total Forfeited Discounts (470)	6	
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):		
RECEIVED FROM GENERAL FUND	5,736	9
Return on net investment in meters charged to sewer department	160	10
Other (specify):		
Total Other Water Revenues (474)	5,896	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

(474) Tax roll items due from Village

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)	11,271	10,860	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	21,457	18,826	3
Chemicals (630)		0	4
Supplies and Expenses (640)	4,145	3,562	5
Repairs of Water Plant (650)	16,292	83,244	6 *
Transportation Expenses (660)	1,613	1,000	7
Total Plant Operation and Maintenance Expenses	54,778	117,492	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	6,799	4,401	8
Office Supplies and Expenses (681)	1,715	2,169	9
Outside Services Employed (682)	7,561	6,414	10
Insurance Expense (684)	3,901	2,842	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	52	1,545	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	20,028	17,371	
Total Operation and Maintenance Expenses	74,806	134,863	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

(650) There were a large amount of costs attributable to planning and engineering for a project in 2009.

(680) The Village chose to allocated more of the Clerk salary to the utility for the year due to the increased amount of time spent on the utility because of the water project.

If Employee Pensions and Benefits (686) is zero, yet salary expense accounts exceed \$15,000, please explain.

(686) The Village does not provide a pension for employees

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		30,000	20,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		61	61	2
Net property tax equivalent		29,939	19,939	
Social Security		1,581	1,629	3
PSC Remainder Assessment		316	161	4
Other (specify): NONE			0	5
Total tax expense		31,836	21,729	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.177110				3
County tax rate	mills		7.611510				4
Local tax rate	mills		9.692280				5
School tax rate	mills		9.486910				6
Voc. school tax rate	mills		2.062460				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.030270				10
Less: state credit	mills		0.714740				11
Net tax rate	mills		28.315530				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.692280				14
Combined School Tax Rate	mills		11.549370				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.241650				17
Total Tax Rate	mills		29.030270				18
Ratio of Local and School Tax to Total	dec.		0.731707				19
Total tax net of state credit	mills		28.315530				20
Net Local and School Tax Rate	mills		20.718670				21
Utility Plant, Jan. 1	\$	2,923,652	2,923,652				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,923,652	2,923,652				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,923,652	2,923,652				26
Assessment Ratio	dec.		1.051514				27
Assessed Value	\$	3,074,261	3,074,261				28
Net Local & School Rate	mills		20.718670				29
Tax Equiv. Computed for Current Year	\$	63,695	63,695				30
Tax Equivalent per 1994 PSC Report	\$	3,021					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	30,000					32 33
Tax equiv. for current year (see note 6)	\$	30,000					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	5,594	6,191			11,785	4
Structures and Improvements (311)	13,902				13,902	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	24,040	257,229			281,269	* 8
Supply Mains (316)	21,117	125,516			146,633	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	64,653	388,936	0	0	453,589	
PUMPING PLANT						
Land and Land Rights (320)	866	639			1,505	11
Structures and Improvements (321)	3,189	174,652			177,841	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	30,029	479,795			509,824	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	7,264	3,834			11,098	16
Total Pumping Plant	41,348	658,920	0	0	700,268	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	47,264				47,264	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	47,264	0	0	0	47,264	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,526				4,526	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	66,745	817,979			884,724	* 24
Transmission and Distribution Mains (343)	103,169	38,464			141,633	25
Services (345)	49,909		560		49,349	26
Meters (346)	13,344				13,344	27
Hydrants (348)	79,690	6,747			86,437	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	317,383	863,190	560	0	1,180,013	
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)	10,000	30,000			40,000	* 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)	5,020				5,020	41
Total General Plant	15,020	30,000	0	0	45,020	
Total utility plant in service directly assignable	485,668	1,941,046	560	0	2,426,154	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	485,668	1,941,046	560	0	2,426,154	

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

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

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

(314,325,321,342) The Village received a grant to put in a new tower along with four new wells and the required equipment in 2010.

(392) The utility bought a new truck in 2010.

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)	180,000				180,000	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	117,400				117,400	8
Supply Mains (316)	294,000				294,000	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	591,400	0	0	0	591,400	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	38,000				38,000	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	47,000				47,000	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	85,000	0	0	0	85,000	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	447,614				447,614	18
Sand or Other Media Filtration Equipment (332)	281,389				281,389	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	729,003	0	0	0	729,003	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	433,094	200,953			634,047	24 *
Transmission and Distribution Mains (343)	252,160				252,160	25
Services (345)	16,600				16,600	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)	34,680				34,680	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	736,534	200,953	0	0	937,487	
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)	10,108				10,108	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	10,108	0	0	0	10,108	
Total utility plant in service directly assignable	2,152,045	200,953	0	0	2,352,998	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,152,045	200,953	0	0	2,352,998	

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

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

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

Account 342: Includes plant financed by Community Development Block Grant, and Local area business.

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			3,654	3,654	1
February			2,619	2,619	2
March			3,350	3,350	3
April			3,489	3,489	4
May			3,478	3,478	5
June			3,479	3,479	6
July			3,367	3,367	7
August			3,835	3,835	8
September			3,914	3,914	9
October			4,563	4,563	10
November			3,300	3,300	11
December			3,165	3,165	12
Total annual pumpage	0	0	42,213	42,213	

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):	42,213	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	42,213	4
Less: Gallons (000's) sold (Revenue Water):	36,800	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	5,413	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	70	8
Gallons (000's) used for fire protection:	100	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:	170	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:	80	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:	5,163	18
Subtotal Water Losses:	5,243	19
Percentage of water entering distribution system sold:	87%	20
Percentage of Real and Apparent Losses:	12%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	264	29
Date of maximum: 10/12/2010		30
Cause of maximum: Filling up new water tank		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	6	33
Date of minimum: 10/17/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	361,637	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:		40
Number of service breaks repaired this year:	1	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	250	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)	
WELL	1	70	12	22,000	Yes	1
WELL	2	60	12	28,000	Yes	2
WELL	3	80	12	34,000	Yes	3
WELL	4	65	12	26,000	Yes	4
WELL	5	120	18	146,800	Yes	5
WELL	6	75	8	36,000	Yes	6
WELL	7	78	8	31,680	Yes	7
WELL	8	87	8	25,920	Yes	8
WELL	9	67	8	21,600	Yes	9

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	HIGH SERVICE-1	HIGH SERVICE-2	WELL #5	1
Location	CURTISS	CURTISS	CURTISS	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2000	2000	2000	6
Type	OTHER	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	190	190	100	8
Pump Motor or Standby Engine Mfr	HITACHI	HITACHI	HITACHI	9
Year Installed	2000	2000	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	15	5	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 1,2,3,4	WELLS 6,7,8,9		15
Location	CURTISS	CURTISS		16
Purpose	P	P		17
Destination	T	T		18
Pump Manufacturer	RED JACKET	GOULDS		19
Year Installed	1996	2010		20
Type	SUBMERSIBLE	SUBMERSIBLE		21
Actual Capacity (gpm)	30	80		22
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	KOHLER		23
Year Installed	1996	2010		24
Type	ELECTRIC	DIESEL		25
Horsepower	2	90		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	TOWER	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	2010	2000		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	169	158		6
Total capacity in gallons (actual)	200,000	150,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER		11
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2736	0.2736		13
Is a corrosion control chemical used (yes, no)?	N	N		14
Is water fluoridated (yes, no)?	N	N		15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	S	4.000	1,100	4,125			5,225	1
M	S	6.000	1,870	1,490			3,360	2
P	D	6.000	8,691	810			9,501	3
P	S	6.000	11,715				11,715	4
M	S	8.000	5,360				5,360	5
Total Within Municipality			28,736	6,425	0	0	35,161	
Total Utility			28,736	6,425	0	0	35,161	

WATER MAINS

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions to mains were financed using a Community Development Block Grant and a Rural Development Loan.

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	85		1		84	12	1
M	1.000	1				1		2
M	2.000	1			2	3		3
P	2.000	1				1		4
P	4.000	1				1		5
Total Utility		89	0	1	2	90	12	

WATER SERVICES

Water Services (Page W-22)

Explain all reported Adjustments.

Adjustment of 2, new employee performing count, prior employee missed 2 services.

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)	
0.750	111				111	13	1
1.500	6				6	2	2
3.000	1				1	1	3
4.000	3				3	2	4
Total:	121	0	0	0	121	18	

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)	
0.750	80	12	0	3	0	16	111	1
1.500	0	4	0	0	0	2	6	2
3.000	0	0	0	0	0	1	1	3
4.000	0	0	2	0	0	1	3	4
Total:	80	16	2	3	0	20	121	

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	6				6	1
Within Municipality	22	1			23	2
Total Fire Hydrants	28	1	0	0	29	
Flushing Hydrants						
	8	5			13	3
Total Flushing Hydrants	8	5	0	0	13	

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:	21
Number of distribution system valves end of year:	26
Number of distribution valves operated during year:	23

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)
Clark County	
Villages	
CURTISS	99
Total Villages:	99
Total Clark County:	99
Total Company:	99

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

(474) Tax roll items due from Village

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

(650) There were a large amount of costs attributable to planning and engineering for a project in 2009.

(680) The Village chose to allocated more of the Clerk salary to the utility for the year due to the increased amount of time spent on the utility because of the water project.

If Employee Pensions and Benefits (686) is zero, yet salary expense accounts exceed \$15,000, please explain.

(686) The Village does not provide a pension for employees

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Village authorized a lower tax equivalent.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

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

(314,325,321,342) The Village received a grant to put in a new tower along with four new wells and the required equipment in 2010.

(392) The utility bought a new truck in 2010.

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

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

Account 342: Includes plant financed by Community Development Block Grant, and Local area business.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions to mains were financed using a Community Development Block Grant and a Rural Development Loan.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

Explain all reported Adjustments.

Adjustment of 2, new employee performing count, prior employee missed 2 services.

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
