



3015 (01-03-11)

ANNUAL REPORT

OF

Name: VILLAGE OF AMHERST WATER UTILITY

Principal Office: 160 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF AMHERST WATER UTILITY

Utility Address: 160 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

When was utility organized? 7/15/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARCY PETERSON

Title: CLERK - TREASURER

Office Address:

161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

Telephone: (715) 824 - 5613

Fax Number: (715) 824 - 5713

Email Address: vilamher@wi-net.com

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

Name: JON TRAUTMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (715) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: Jon.Trautman@schencksc.com

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

Name: JAY BRENNER

Title: CHAIRMAN

Office Address:

510 OAKVIEW MEADOW
AMHERST, WI 54406

Telephone: (715) 824 - 2022

Fax Number:

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: JON TRAUTMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: Jon.Trautman@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/14/2010

Period covered by most recent audit: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: RICHARD STUCZYNSKI

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

160 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

Telephone: (715) 824 - 5613

Fax Number: (715) 824 - 5713

Email Address: vilamher@wi-net.com

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR JAY BRENNER, CHAIRMAN
MR BOB RAUSCH, MEMBER
MR JIM STEPHANI, MEMBER

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)	206,029	179,379	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	122,487	163,606	2
Depreciation Expense (403)	48,968	28,532	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	18,554	18,324	5
Total Operating Expenses	190,009	210,462	
Net Operating Income	16,020	(31,083)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	16,020	(31,083)	
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)	544	929	10
Miscellaneous Nonoperating Income (421)	341,068	0	11
Total Other Income	341,612	929	
Total Income	357,632	(30,154)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,908)	(9,908)	12
Other Income Deductions (426)	19,888	19,888	13
Total Miscellaneous Income Deductions	9,980	9,980	
Income Before Interest Charges	347,652	(40,134)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,090	9,250	14
Amortization of Debt Discount and Expense (428)	55	55	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	(210)	211	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	14,935	9,516	
Net Income	332,717	(49,650)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	815,066	864,716	20
Balance Transferred from Income (433)	332,717	(49,650)	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)	1,147,783	815,066	

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	206,029	0	206,029	1
Total (Acct. 400):	206,029	0	206,029	
Operation and Maintenance Expense (401-402):				
Derived	122,487	0	122,487	2
Total (Acct. 401-402):	122,487	0	122,487	
Depreciation Expense (403):				
Derived	48,968	0	48,968	3
Total (Acct. 403):	48,968	0	48,968	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	18,554	0	18,554	5
Total (Acct. 408):	18,554	0	18,554	
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:	16,020	0	16,020	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	544		544	11
Total (Acct. 419):	544	0	544	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
PRIOR PERIOD ADJUSTMENT - 2009 GRANT AMOUNT REPORTED	0	72,534	72,534	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
FEDERAL GRANT	0	268,534	268,534	14
Total (Acct. 421):	0	341,068	341,068	
TOTAL OTHER INCOME:	544	341,068	341,612	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(9,908)	0	(9,908)	15
NONE			0	16
Total (Acct. 425):	(9,908)	0	(9,908)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	19,888	19,888	17
NONE			0	18
Total (Acct. 426):	0	19,888	19,888	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,908)	19,888	9,980	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	15,090	0	15,090	19
Total (Acct. 427):	15,090	0	15,090	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT	55		55	20
Total (Acct. 428):	55	0	55	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	(210)	0	(210)	22
Total (Acct. 430):	(210)	0	(210)	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	14,935	0	14,935	
NET INCOME:	11,537	321,180	332,717	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	288,691	526,375	815,066	25
Total (Acct. 216):	288,691	526,375	815,066	

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				
Balance Transferred from Income (433):				
Derived	11,537	321,180	332,717	26
Total (Acct. 433):	11,537	321,180	332,717	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	300,228	847,555	1,147,783	

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	206,029	0	0	0	206,029	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	206,029	0	0	0	206,029	

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	0.4	1
Electric		2
Gas		3
Sewer	0.6	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,740,370	2,161,380	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	739,477	691,398	2
Net Utility Plant	2,000,893	1,469,982	
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)	13,037	12,984	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	13,037	12,984	
CURRENT AND ACCRUED ASSETS			
Cash (131)	158,908	125,583	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)	16,322	13,828	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	121,758	188,191	18
Plant Materials and Operating Supplies (154)	13,122	16,670	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	310,110	344,272	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,437	1,492	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	1,437	1,492	
Total Assets and Other Debits	2,325,477	1,828,730	

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)	514,127	514,127	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,147,783	815,066	35
Total Proprietary Capital	1,661,910	1,329,193	
LONG-TERM DEBT			
Bonds (221)	174,900	178,000	36
Advances from Municipality (223)	0	407	37
Other long-Term Debt (224)	329,090	152,101	38
Total Long-Term Debt	503,990	330,508	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	7,422	5,317	40
Payables to Municipality (233)	5,113	7,955	41
Customer Deposits (235)			42
Taxes Accrued (236)	14,889	14,889	43
Interest Accrued (237)	2,945	1,752	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	407	407	46
Total Current and Accrued Liabilities	30,776	30,320	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	128,801	138,709	49
Total Deferred Credits	128,801	138,709	
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	2,325,477	1,828,730	

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	2,161,380	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)	1,757,146	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	926,377	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)	56,847				7
Total Utility Plant	2,740,370	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)	388,562	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	350,915	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	739,477	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,000,893	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)	360,371				360,371	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	48,968				48,968	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,487				1,487	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	50,455	0	0	0	50,455	16
Debits during year						17
Book cost of plant retired	22,264				22,264	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	22,264	0	0	0	22,264	25
Balance end of year (111.1)	388,562	0	0	0	388,562	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)	331,027				331,027	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	19,888				19,888	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	19,888	0	0	0	19,888	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)	350,915	0	0	0	350,915	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 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	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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)	13,122	16,670	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	13,122	16,670	

**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)				
REVENUE BONDS	55	428	1,437	1
Total			1,437	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	514,127	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>514,127</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	11/13/1996	11/01/2036	5.13%	174,900	1
Total Bonds (Account 221):				174,900	

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)					
G.O. DEBT	05/23/2000	03/15/2010	5.49%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
G.O DEBT	12/09/2009	12/09/2029	2.63%	329,090	2
Total for Account 224				329,090	
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	14,889	1
Accruals:		
Charged water department expense	18,554	2
Charged electric department expense		3
Charged sewer department expense	424	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,978	
Taxes paid during year:		
County, state and local taxes	14,889	6
Social Security taxes	3,903	7
PSC Remainder Assessment	186	8
Other (explain):		
NONE		9
Total payments and other debits	18,978	
Balance end of year	14,889	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	1,520	9,097	9,123	1,494	1
Subtotal	1,520	9,097	9,123	1,494	
Advances from Municipality (223)					
ADVANCES GO DEBT	232	(210)	22	0	2
Subtotal	232	(210)	22	0	
Other long-Term Debt (224)					
GO DEBT	0	5,993	4,542	1,451	3
Subtotal	0	5,993	4,542	1,451	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,752	14,880	13,687	2,945	

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):		
CASH-RURAL DEVELOPMENT	13,037	3
Total (Acct. 125):	13,037	
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	16,322	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	16,322	
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):		
RECEIVABLE FROM MUNICIPALITY	116,506	15
DUE FROM SEWER, OPERATING EXPENSES	5,252	16
Total (Acct. 145):	121,758	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
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 GENERAL- WAGES	5,113	23
Total (Acct. 233):	5,113	
Other Deferred Credits (253):		
Regulatory Liability	128,801	24
NONE		25
Total (Acct. 253):	128,801	

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.

Account 233: Done

Account 145: Due From Sewer-Operating expenses \$8,040. Due from general fund for hydrant rental, operating expenses, and utility charges transferred to the tax roll \$116,506

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)	1,419,422	0	0	0	1,419,422	1
Materials and Supplies	14,896	0	0	0	14,896	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	374,466	0	0	0	374,466	4
Customer Advances for Construction					0	5
Regulatory Liability	133,755	0	0	0	133,755	6
NONE					0	7
Average Net Rate Base	926,097	0	0	0	926,097	
Net Operating Income	16,020	0	0	0	16,020	8
Net Operating Income as a percent of						
Average Net Rate Base	1.73%	N/A	N/A	N/A	1.73%	

**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	138,709	0	0	0	138,709	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,908	0	0	0	9,908	3
Other (specify):					0	4
Balance End of Year	128,801	0	0	0	128,801	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	201,595	172,007	1
Total Sales of Water	201,595	172,007	
Other Operating Revenues			
Forfeited Discounts (470)	784	642	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,650	6,730	5
Total Other Operating Revenues	4,434	7,372	
Total Operating Revenues	206,029	179,379	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	77,162	120,376	6
General Operating Expenses (680-691)	45,325	43,230	7
Total Operation and Maintenance Expenses	122,487	163,606	
Other Operating Expenses			
Depreciation Expense (403)	48,968	28,532	8
Amortization Expense (404-407)		0	9
Taxes (408)	18,554	18,324	10
Total Other Operating Expenses	67,522	46,856	
Total Operating Expenses	190,009	210,462	
NET OPERATING INCOME	16,020	(31,083)	

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)	445	15,473	105,185	5
Commercial (461.2)	80	6,082	31,413	6
Industrial (461.3)	2	1,355	4,008	7
Public Authority (461.4)	23	2,659	12,066	8
Total Metered Sales to General Customers (461)	550	25,569	152,672	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		47,970	10
Other Water Sales (465)	7	271	953	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	558	25,840	201,595	

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)	47,970	3
NONE		4
Total Public Fire Protection Service (463)	47,970	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	784	6
Other (specify):		
Total Forfeited Discounts (470)	784	
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):		
REIMBURSEMENT FOR DAMAGE TO WATER LINES	2,116	9
OTHER WATER REVENUES	601	10
Return on net investment in meters charged to sewer department	933	11
Other (specify):		
Total Other Water Revenues (474)	3,650	

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.

Accout 474: Done

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)	41,653	43,798	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	9,530	9,356	3
Chemicals (630)	3,166	2,005	4
Supplies and Expenses (640)	10,335	4,426	5
Repairs of Water Plant (650)	10,474	59,646	6
Transportation Expenses (660)	2,004	1,145	7
Total Plant Operation and Maintenance Expenses	77,162	120,376	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,360	9,915	8
Office Supplies and Expenses (681)	3,706	4,088	9
Outside Services Employed (682)	5,650	4,225	10
Insurance Expense (684)	2,981	4,260	11
Employees Pensions and Benefits (686)	20,356	18,957	12
Regulatory Commission Expenses (688)	1,375	0	13
Miscellaneous General Expenses (689)	1,897	1,785	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	45,325	43,230	
Total Operation and Maintenance Expenses	122,487	163,606	

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.

Account 640: Increase is due to additional supplies used in 2010

Account 650: The water tower was painted in 2009

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		14,889	14,889	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		424	384	2
Net property tax equivalent		14,465	14,505	
Social Security		3,903	3,674	3
PSC Remainder Assessment		186	145	4
Other (specify): NONE			0	5
Total tax expense		18,554	18,324	

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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.180455				3
County tax rate	mills		5.045947				4
Local tax rate	mills		5.699091				5
School tax rate	mills		10.669324				6
Voc. school tax rate	mills		1.747381				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.342198				10
Less: state credit	mills		1.573914				11
Net tax rate	mills		21.768284				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.699091				14
Combined School Tax Rate	mills		12.416705				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.115796				17
Total Tax Rate	mills		23.342198				18
Ratio of Local and School Tax to Total	dec.		0.776096				19
Total tax net of state credit	mills		21.768284				20
Net Local and School Tax Rate	mills		16.894287				21
Utility Plant, Jan. 1	\$	2,161,380	2,161,380				22
Materials & Supplies	\$	16,670	16,670				23
Subtotal	\$	2,178,050	2,178,050				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,178,050	2,178,050				26
Assessment Ratio	dec.		0.940437				27
Assessed Value	\$	2,048,319	2,048,319				28
Net Local & School Rate	mills		16.894287				29
Tax Equiv. Computed for Current Year	\$	34,605	34,605				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	14,889					32 33
Tax equiv. for current year (see note 6)	\$	14,889					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)	36,923				36,923	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)	207,431				207,431	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	244,354	0	0	0	244,354	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	88,939	1,700			90,639	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	19,017				19,017	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	35,786	21,900	21,808		35,878	16
Total Pumping Plant	143,742	23,600	21,808	0	145,534	
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)	26,783				26,783	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0	670,830			670,830	21 *
Total Water Treatment Plant	26,783	670,830	0	0	697,613	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	100				100	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	20,848				20,848	24
Transmission and Distribution Mains (343)	372,535				372,535	25
Services (345)	78,041				78,041	26
Meters (346)	53,423	1,741	456		54,708	27
Hydrants (348)	71,849				71,849	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)	518				518	29
Total Transmission and Distribution Plant	597,314	1,741	456	0	598,599	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	2,032				2,032	32
Computer Equipment (391.1)	5,596	1,165			6,761	33
Transportation Equipment (392)	9,251				9,251	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)	52,627	375			53,002	41
Total General Plant	69,506	1,540	0	0	71,046	
Total utility plant in service directly assignable	1,081,699	697,711	22,264	0	1,757,146	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,081,699	697,711	22,264	0	1,757,146	

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)

General footnotes

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

The utility installed a nitrate treatment system in 2010.

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

Account 328: A pump on well #1 was replaced in 2010 as part of the new nitrate treatment system upgrades.

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)	185,207				185,207	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	39,600				39,600	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	11,742				11,742	16
Total Pumping Plant	236,549	0	0	0	236,549	
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)	487,712				487,712	25
Services (345)	130,808				130,808	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)	71,308				71,308	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	689,828	0	0	0	689,828	
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	926,377	0	0	0	926,377	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	926,377	0	0	0	926,377	

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			2,829	2,829	1
February			2,537	2,537	2
March			3,098	3,098	3
April			3,330	3,330	4
May			4,484	4,484	5
June			3,497	3,497	6
July			3,038	3,038	7
August			3,597	3,597	8
September			2,351	2,351	9
October			2,285	2,285	10
November			2,108	2,108	11
December			2,177	2,177	12
Total annual pumpage	0	0	35,331	35,331	

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):	35,331	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	35,331	4
Less: Gallons (000's) sold (Revenue Water):	25,840	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	9,491	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	405	8
Gallons (000's) used for fire protection:	16	9
Gallons (000's) used to prevent freezing of distribution system:	271	10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	692	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	120	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	8,679	18
Subtotal Water Losses:	8,799	19
Percentage of water entering distribution system sold:	73%	20
Percentage of Real and Apparent Losses:	25%	21
If water losses exceed 25%, indicate causes:		22
New Nitrate system was constantly testing and this amount was not monitored		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
System was modified to only test while wells are pumping, metering is still being worked on.		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.)	195	29
Date of maximum: 08/06/2010		30
Cause of maximum: outdoor watering		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	39	33
Date of minimum: 01/12/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	54,464	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:	1	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,028	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)	
MUNICIPAL BUILDING -EMERGENCY	#1	60	16	590,400	Yes	1
378 POND STREET	#3	140	16	792,000	Yes	2
NELSON PARK	#2	57	16	302,400	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	161 MILL ST.	161 MILL ST.	378 POND ST.	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	JACUZZI	LAYNE	5
Year Installed	2010	1976	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	480	210	550	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	G.E.	10
Year Installed	1981	1976	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	25	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER TOWER	WELL #1	WELL #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1946			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	165			6
Total capacity in gallons (actual)	60,000			7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	N	N	N	15
Footnotes				16

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)			3
Year constructed			4
Primary material (earthen, steel, concrete, other)			5
Elevation difference in feet (See Headnote 3.)			6
Total capacity in gallons (actual)			7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	20,365				20,365	1
P	D	6.000	2,584				2,584	2
M	D	8.000	13,464				13,464	3
P	D	8.000	8,011				8,011	4
P	D	10.000	8,489				8,489	5
Total Within Municipality			52,913	0	0	0	52,913	
Total Utility			52,913	0	0	0	52,913	

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	302				302	31	1
M	1.000	188				188	30	2
M	1.250	1				1		3
M	1.500	4				4		4
M	2.000	70				70	2	5
M	4.000	3				3		6
Total Utility		568	0	0	0	568	63	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	554	12	6		560	13	1
0.750	4				4	0	2
1.000	36				36	0	3
1.500	7				7	0	4
2.000	7	1			8	0	5
3.000	2				2	0	6
Total:	610	13	6	0	617	13	

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	468	61	0	16	0	15	560	1
0.750	2	2	0	0	0	0	4	2
1.000	0	30	1	3	0	2	36	3
1.500	0	0	0	3	0	4	7	4
2.000	0	3	1	0	1	3	8	5
3.000	0	0	0	1	0	1	2	6
Total:	470	96	2	23	1	25	617	

METERS

Meters (Page W-23)

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

The utility is upgrading to new models in 2011 and held off on testing some meters in 2010 as a result.

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

Yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	99				99	2
Total Fire Hydrants	99	0	0	0	99	
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:	99
Number of distribution system valves end of year:	117
Number of distribution valves operated during year:	50

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	<= 4-inch	Well #2	Turbine	3/30/2010	1
Station Meter	6	Well #3	Turbine	3/30/2010	2
Station Meter	8	Well #1	Turbine	3/30/2010	3

WATER CUSTOMERS SERVED

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

	Location (a)	Customers End of Year (b)
<hr/>		
Portage	County	
	Villages	
	AMHERST	608
	Total Villages:	608
Total Portage	County:	608
<hr/>		
Total Company:		608