



3014 (01-03-11)

ANNUAL REPORT

OF

Name: VILLAGE OF JACKSON WATER UTILITY

Principal Office: N168 W20733 MAIN STREET
P.O. BOX 637
JACKSON, WI 53037

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 JACKSON WATER UTILITY

Utility Address: N168 W20733 MAIN STREET
P.O. BOX 637
JACKSON, WI 53037

When was utility organized? 11/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN WALTHER

Title: ADMINISTRATOR/CLERK

Office Address:

N168W20733 MAIN STREET
P.O. BOX 637
JACKSON, WI 53037

Telephone: (262) 677 - 9001 EXT 12

Fax Number: (262) 677 - 1710

Email Address: admin@villageofjackson.com

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

Name: JAMES FRECHETTE

Title: VILLAGE AUDITOR

Office Address: JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3995

Email Address: jrfcpa@wi.rr.com

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

Name: WENDY KANNENBERG

Title: VILLAGE PRESIDENT

Office Address:

N168 W20733 MAIN STREET
P.O. BOX 637
JACKSON, WI 53037

Telephone: (262) 677 - 1884

Fax Number: (262) 677 - 1710

Email Address: pres4u@nconnect.net

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: JAMES FRECHETTE

Title: VILLAGE AUDITOR

Office Address: JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3995

Email Address: jrfcpa@wi.rr.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2010

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

Names and titles of utility management including manager or superintendent:

Name: MR DAN RATHKE

Title: DEPARTMENT HEAD-WATER UTILITY

Office Address:

N168 W20733 MAIN STREET
P.O. BOX 637
JACKSON, WI 53037

Telephone: (262) 677 - 9001 EXT 23

Fax Number: (262) 677 - 1710

Email Address: watersuper@villageofjackson.com

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

- BRIAN EMMRICH, VILLAGE TRUSTEE
- PETER HABEL, VILLAGE TRUSTEE
- WENDY KANNENBERG, VILLAGE PRESIDENT
- NANCY KRAUS, VILLAGE TRUSTEE
- MICHAEL KUFAHL, VILLAGE TRUSTEE
- PHIL LAUBENHEIMER, VILLAGE TRUSTEE
- DAVID ROSKOPF, VILLAGE 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)	989,954	899,820	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	612,548	569,837	2
Depreciation Expense (403)	170,607	172,485	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	266,288	237,800	5
Total Operating Expenses	1,049,443	980,122	
Net Operating Income	(59,489)	(80,302)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(59,489)	(80,302)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,805	9,263	10
Miscellaneous Nonoperating Income (421)	39,000	37,000	11
Total Other Income	40,805	46,263	
Total Income	(18,684)	(34,039)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,939)	(24,939)	12
Other Income Deductions (426)	173,410	95,643	13
Total Miscellaneous Income Deductions	148,471	70,704	
Income Before Interest Charges	(167,155)	(104,743)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,016	36,051	14
Amortization of Debt Discount and Expense (428)	5,908	6,439	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	38,924	42,490	
Net Income	(206,079)	(147,233)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,448,641	9,573,767	20
Balance Transferred from Income (433)	(206,079)	(147,233)	21
Miscellaneous Credits to Surplus (434)	1,102,720	22,107	22
Miscellaneous Debits to Surplus--Debit (435)	1,433,926	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)	8,911,356	9,448,641	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	989,954	0	989,954	1
Total (Acct. 400):	989,954	0	989,954	
Operation and Maintenance Expense (401-402):				
Derived	612,548	0	612,548	2
Total (Acct. 401-402):	612,548	0	612,548	
Depreciation Expense (403):				
Derived	170,607	0	170,607	3
Total (Acct. 403):	170,607	0	170,607	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	266,288	0	266,288	5
Total (Acct. 408):	266,288	0	266,288	
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:	(59,489)	0	(59,489)	
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 ON INVESTMENTS	1,805		1,805	11
Total (Acct. 419):	1,805	0	1,805	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
WATER IMPACT FEES		39,000	39,000	13
Total (Acct. 421):	0	39,000	39,000	
TOTAL OTHER INCOME:	1,805	39,000	40,805	

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 Income from Nonutility Operations, Account 417.

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	(24,939)	0	(24,939)	14
NONE			0	15
Total (Acct. 425):	(24,939)	0	(24,939)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	173,410	173,410	16
NONE			0	17
Total (Acct. 426):	0	173,410	173,410	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,939)	173,410	148,471	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	33,016	0	33,016	18
Total (Acct. 427):	33,016	0	33,016	
Amortization of Debt Discount and Expense (428):				
REVENUE BONDS	5,908		5,908	19
Total (Acct. 428):	5,908	0	5,908	
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:	38,924	0	38,924	
NET INCOME:	(71,669)	(134,410)	(206,079)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,553,325	7,895,316	9,448,641	24
Total (Acct. 216):	1,553,325	7,895,316	9,448,641	
Balance Transferred from Income (433):				
Derived	(71,669)	(134,410)	(206,079)	25
Total (Acct. 433):	(71,669)	(134,410)	(206,079)	
Miscellaneous Credits to Surplus (434):				
TRANSFER PRIOR YEAR IMPACT FEES		1,102,720	1,102,720	26
Total (Acct. 434):	0	1,102,720	1,102,720	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
TRANSFER 2008 TIF COSTS TO CAPITAL PAID IN BY MUNICIPALIT	0	297,251	297,251	27
WATER TOWER RENT FORGIVEN BY WATER UTILITY	33,955	0	33,955	28
TRANSFER PRIOR YEAR IMPACT FEES	1,102,720		1,102,720	29
Total (Acct. 435)--Debit:	1,136,675	297,251	1,433,926	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	344,981	8,566,375	8,911,356	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.

Impact Fees in prior years were recorded in 216.1. They were transferred to 216.2. See corresponding debit in a/c 435.

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.

Impact Fees in prior years were recorded in 216.1. They were transferred to 216.2. See corresponding credit in a/c 434.

2008 TIF costs for plant additions were transferred to Capital Paid In BY Municipality in the amount of \$297,251.

Water Tower rents were recorded in General Fund in 2010. These will not be transferred to water utility for 2010.

These adjustments above were the result of changes necessary from water rate case.

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 & 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):					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	989,954	0	0	0	989,954	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	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	989,954	0	0	0	989,954	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	241,041	0	241,041	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	241,041	0	241,041	

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	5.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	17,247,845	17,244,912	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,634,795	2,338,832	2
Net Utility Plant	14,613,050	14,906,080	
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)	111,429	111,195	7
Depreciation Fund (126)	21,444	21,399	8
Other Special Funds (128)	806,654	762,323	9
Total Other Property and Investments	939,527	894,917	
CURRENT AND ACCRUED ASSETS			
Cash (131)	(467,407)	(337,793)	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)	273,070	218,887	15
Other Accounts Receivable (143)	803	830	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	41,250	51,673	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	(152,284)	(66,403)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,190	30,098	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	24,190	30,098	
Total Assets and Other Debits	15,424,483	15,764,692	

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)	5,012,842	4,715,591	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	8,911,356	9,448,641	35
Total Proprietary Capital	13,924,198	14,164,232	
LONG-TERM DEBT			
Bonds (221)	887,097	979,183	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	887,097	979,183	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	22,878	37,620	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	150		42
Taxes Accrued (236)	250,662	220,757	43
Interest Accrued (237)	5,331	5,845	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	9,967	7,916	46
Total Current and Accrued Liabilities	288,988	272,138	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	324,200	349,139	49
Total Deferred Credits	324,200	349,139	
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	15,424,483	15,764,692	

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	17,244,912	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)	7,549,695	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,698,150	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
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	17,247,845	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)	1,385,010	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,249,785	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,634,795	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	14,613,050	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)	1,262,457				1,262,457	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	170,607				170,607	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,478				10,478	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,851				3,851	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	184,936	0	0	0	184,936	16
Debits during year						17
Book cost of plant retired	62,383				62,383	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	62,383	0	0	0	62,383	25
Balance end of year (111.1)	1,385,010	0	0	0	1,385,010	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)	1,076,375				1,076,375	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	173,410				173,410	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	173,410	0	0	0	173,410	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)	1,249,785	0	0	0	1,249,785	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
	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)	41,250	51,673	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	41,250	51,673	

**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)				
1998/ 2008 MORT REV BONDS	5,908	428	24,190	1
Total			24,190	
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	4,715,591	1
Changes during year (explain):		
2008 TIF COSTS TRANSFERRED FROM 216.2	297,251	2
Balance end of year	<u>5,012,842</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)	
2008 REFUNDING REVENUE BONDS	02/10/2008	05/01/2018	3.64%	887,097	1
Total Bonds (Account 221):				887,097	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	220,757	1
Accruals:		
Charged water department expense	266,288	2
Charged electric department expense		3
Charged sewer department expense	2,977	4
Other (explain):		
NONE		5
Total Accruals and other credits	269,265	
Taxes paid during year:		
County, state and local taxes	220,757	6
Social Security taxes	17,705	7
PSC Remainder Assessment	898	8
Other (explain):		
NONE		9
Total payments and other debits	239,360	
Balance end of year	250,662	

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)					
2008 REFUNDING REVENUE BONDS	5,845	33,016	33,530	5,331	1
Subtotal	5,845	33,016	33,530	5,331	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,845	33,016	33,530	5,331	

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):		
RESERVE FUND	110,590	3
SPECIAL REDEMPTION FUND	839	4
Total (Acct. 125):	111,429	
Depreciation Fund (126):		
DEPRECIATION FUND	21,444	5
Total (Acct. 126):	21,444	
Other Special Funds (128):		
WATER IMPACT FEES	806,654	6
Total (Acct. 128):	806,654	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	273,070	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	273,070	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
INVOICES RECEIVABLE	803	15
Total (Acct. 143):	803	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	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)	
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):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	324,200	24
NONE		25
Total (Acct. 253):	324,200	

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)	7,979,969	0	0	0	7,979,969	1
Materials and Supplies	46,461	0	0	0	46,461	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,323,733	0	0	0	1,323,733	4
Customer Advances for Construction					0	5
Regulatory Liability	336,669	0	0	0	336,669	6
NONE					0	7
Average Net Rate Base	6,366,028	0	0	0	6,366,028	
Net Operating Income	(59,489)	0	0	0	(59,489)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.93%	N/A	N/A	N/A	-0.93%	

**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	349,139	0	0	0	349,139	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	24,939	0	0	0	24,939	3
Other (specify):					0	4
Balance End of Year	324,200	0	0	0	324,200	

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.

The utility increased rates in 2010 as detailed in 2720-WR-103. The rate increase was effective September 23, 2010. The rate order approved an increase of \$172,986 and a rate of return of 1.25%

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.

Impact Fees in prior years were recorded in 216.1. They were transferred to 216.2. See corresponding debit in a/c 435.

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.

Impact Fees in prior years were recorded in 216.1. They were transferred to 216.2. See corresponding credit in a/c 434.

2008 TIF costs for plant additions were transferred to Capital Paid In BY Municipality in the amount of \$297,251.

Water Tower rents were recorded in General Fund in 2010. These will not be transferred to water utility for 2010.

These adjustments above were the result of changes necessary from water rate case.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	937,272	875,462	1
Total Sales of Water	937,272	875,462	
Other Operating Revenues			
Forfeited Discounts (470)	4,484	5,204	2
Rents from Water Property (472)	33,955	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	14,243	19,154	5
Total Other Operating Revenues	52,682	24,358	
Total Operating Revenues	989,954	899,820	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	120,129	130,633	7
Water Treatment Expenses (630-635)	17,796	19,834	8
Transmission and Distribution Expenses (640-655)	228,886	180,721	9
Customer Accounts Expenses (901-906)	20,415	21,790	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	225,322	216,859	12
Total Operation and Maintenance Expenses	612,548	569,837	
Other Operating Expenses			
Depreciation Expense (403)	170,607	172,485	13
Amortization Expense (404-407)		0	14
Taxes (408)	266,288	237,800	15
Total Other Operating Expenses	436,895	410,285	
Total Operating Expenses	1,049,443	980,122	
NET OPERATING INCOME	(59,489)	(80,302)	

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)	2,609	119,920	415,737	5
Commercial (461.2)	160	45,200	91,011	6
Industrial (461.3)	41	31,045	44,221	7
Public Authority (461.4)	15	6,596	12,066	8
Total Metered Sales to General Customers (461)	2,825	202,761	563,035	
Private Fire Protection Service (462)	49		48,998	9
Public Fire Protection Service (463)	2,825		325,239	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	5,699	202,761	937,272	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Wholesale fire protection billed		1
Amount billed (usually per rate schedule F-1 or Fd-1)	325,239	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	325,239	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	4,484	6
Other (specify):		
Total Forfeited Discounts (470)	4,484	
Rents from Water Property (472):		
WATER TOWER RENTAL	33,955	7
Total Rents from Water Property (472)	33,955	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NSF CHARGES	355	9
RECONNECTION CHARGES	1,540	10
PRIVATE WELL PERMITS	318	11
RADIO READ CHARGES FOR CUSTOMERS OUTSIDE VILLAGE	1,875	12
MISCELLANEOUS	503	13
Return on net investment in meters charged to sewer department	9,652	14
Other (specify):		
Total Other Water Revenues (474)	14,243	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

Done

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	43,059	42,511	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	54,203	53,775	7
Operation Supplies and Expenses (623)	10,649	17,504	8
Maintenance of Pumping Plant (625)	12,218	16,843	9
Total Pumping Expenses	120,129	130,633	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	17,796	19,834	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	17,796	19,834	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	143,693	133,321	14
Operation Supplies and Expenses (641)	7,011	6,049	15
Maintenance of Distribution Reservoirs and Standpipes (650)	28,036	4,157	16
Maintenance of Mains (651)	21,665	14,085	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	18,728	15,192	19
Maintenance of Hydrants (654)	9,753	7,917	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	228,886	180,721	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,603	7,669	22
Accounting and Collecting Labor (902)	14,543	13,721	23
Supplies and Expenses (903)	269	400	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	20,415	21,790	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	34,143	46,364	28
Office Supplies and Expenses (921)	4,360	4,188	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	5,500	12,748	31
Property Insurance (924)	37,150	36,098	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	100,323	100,273	34
Regulatory Commission Expenses (928)	21,320	0	35
Miscellaneous General Expenses (930)	11,759	9,622	36
Transportation Expenses (933)	10,767	7,566	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	225,322	216,859	
Total Operation and Maintenance Expenses	612,548	569,837	

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 25%, but not less \$5,000, please explain.

a/c 651 MAINTENANCE OF MAINS

Utility had more main breaks in 2010 than in previous year.

A/C 650 MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES

Utility had a repair of water tank in 2010.

A/C 623 OPERATION SUPPLIES AND EXPENSES

The utility had less supplies in 2010 as compared to 2009.

A/C 920 ADMINISTRATIVE AND GENERAL SALARIES

The village charged less wages to water utility as there was one less employee charging time to utility.

A/C 923 OUTSIDE SERVICES EMPLOYED

There was lesser amounts charged for accounting, auditing, and engineering services in 2010 as compared to 2009.

A/C 928 REGULATORY COMMISSION EXPENSE

The utility increased water rates in 2010. 2720-WR-103. This account includes consultant and PSC charges.

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		250,662	220,757	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,977	2,714	2
Net property tax equivalent		247,685	218,043	
Social Security		17,705	18,972	3
PSC Remainder Assessment		898	785	4
Other (specify):				
NONE			0	5
Total tax expense		266,288	237,800	

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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.166188				3
County tax rate	mills		3.034202				4
Local tax rate	mills		6.852481				5
School tax rate	mills		8.218671				6
Voc. school tax rate	mills		1.425712				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.697254				10
Less: state credit	mills		0.994094				11
Net tax rate	mills		18.703160				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.852481				14
Combined School Tax Rate	mills		9.644383				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.496864				17
Total Tax Rate	mills		19.697254				18
Ratio of Local and School Tax to Total	dec.		0.837521				19
Total tax net of state credit	mills		18.703160				20
Net Local and School Tax Rate	mills		15.664289				21
Utility Plant, Jan. 1	\$	17,244,912	17,244,912				22
Materials & Supplies	\$	51,673	51,673				23
Subtotal	\$	17,296,585	17,296,585				24
Less: Plant Outside Limits	\$	1,626,169	1,626,169				25
Taxable Assets	\$	15,670,416	15,670,416				26
Assessment Ratio	dec.		1.021169				27
Assessed Value	\$	16,002,143	16,002,143				28
Net Local & School Rate	mills		15.664289				29
Tax Equiv. Computed for Current Year	\$	250,662	250,662				30
Tax Equivalent per 1994 PSC Report	\$	50,823					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	250,662					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)	150				150	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	150	0	0	0	150	
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)	775,288			(367,183)	408,105	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	775,288	0	0	(367,183)	408,105	
PUMPING PLANT						
Land and Land Rights (320)	352,219				352,219	11
Structures and Improvements (321)	1,067,723	0		(349,221)	718,502	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	766,002	0		(142,706)	623,296	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	23,501				23,501	16
Total Pumping Plant	2,209,445	0	0	(491,927)	1,717,518	
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)	18,684				18,684	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	18,684	0	0	0	18,684	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,148,407			0	1,148,407	24
Transmission and Distribution Mains (343)	2,950,224				2,950,224	25
Services (345)	422,963				422,963	26
Meters (346)	372,235	18,438	840		389,833	27
Hydrants (348)	337,994				337,994	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	5,231,823	18,438	840	0	5,249,421	
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)	1,386				1,386	33
Transportation Equipment (392)	125,397	35,006	61,543		98,860	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)	48,071	7,500			55,571	41
Total General Plant	174,854	42,506	61,543	0	155,817	
Total utility plant in service directly assignable	8,410,244	60,944	62,383	(859,110)	7,549,695	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,410,244	60,944	62,383	(859,110)	7,549,695	

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 \$50,000, please explain. If applicable, provide construction authorization.

A/C 321 and 325 is for well #6. Construction authorization 2720-CW-104.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

A/C 392 Transportation Equipment

The utility retired vehicles in 2010 and replaced them with new vehicle. Salvage was received on vehicle sold.

If Adjustments for any account are nonzero, please explain.

Water utility plant was reclassified to plant financed by contributions from plant financed by utility or municipality for plant purchased/constructed with impact fees.

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			367,183	367,183	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	367,183	367,183	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0	340,612		349,221	689,833	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0	188,600		142,706	331,306	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	529,212	0	491,927	1,021,139	
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	0	24
Transmission and Distribution Mains (343)	6,362,791				6,362,791	25
Services (345)	1,102,181				1,102,181	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)	844,856				844,856	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	8,309,828	0	0	0	8,309,828	
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	8,309,828	529,212	0	859,110	9,698,150	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,309,828	529,212	0	859,110	9,698,150	

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 \$50,000, please explain.

A/C 321 and 325 is for well #6. Construction authorization 2720-CW-104. Paid for from Impact Fees.

If Adjustments for any account are nonzero, please explain.

Water utility plant was reclassified to plant financed by contributions from plant financed by utility or municipality for plant purchased/constructed with impact fees.

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			18,771	18,771	1
February			17,299	17,299	2
March			18,372	18,372	3
April			18,697	18,697	4
May			19,709	19,709	5
June			19,697	19,697	6
July			24,082	24,082	7
August			24,964	24,964	8
September			21,316	21,316	9
October			20,548	20,548	10
November			17,270	17,270	11
December			18,601	18,601	12
Total annual pumpage	0	0	239,326	239,326	

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):	239,326	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	239,326	4
Less: Gallons (000's) sold (Revenue Water):	202,761	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	36,565	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	6,420	8
Gallons (000's) used for fire protection:	400	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	132	11
Subtotal Authorized System Uses:	6,952	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	10,000	14
Gallons (000's) lost due to service leaks or breaks:	300	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:	19,313	18
Subtotal Water Losses:	29,613	19
Percentage of water entering distribution system sold:	85%	20
Percentage of Real and Apparent Losses:	12%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, 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.)	1,171	29
Date of maximum: 04/19/2010		30
Cause of maximum: FLUSHING		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	323	33
Date of minimum: 05/14/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	428,738	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	6,438	43
Outside municipality?	437	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)	
CEDAR PARKWAY	4	455	24	1,584,000	Yes	1
CENTER STREET	1	260	14	604,800	Yes	2
HIGHLAND DRIVE	3	300	20	1,224,000	Yes	3
MAIN STREET	2	285	16	122,400	No	4
NORTHWEST PASSAGE	5	248	24	1,728,000	Yes	5
WEST OF JACKSON DRIVE	6	370	12	1,152,000	Yes	6

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	#1	#2	#3	1
Location	CENTER STREET	MAIN STREET	HIGHLAND DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	PACO	GOULDS	5
Year Installed	1999	1997	1999	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	85	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	BALDOR	US MOTORS	9
Year Installed	1991	1991	1999	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	10	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#4	#5	#6	15
Location	CEDARPARKWAY	NORTHWEST PASSAGE	JACKSON DRIVE	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	AMERICAN TURBINE	GOULDS	CHRISTENSEN	19
Year Installed	1998	2006	2010	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,100	1,200	800	22
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	23
Year Installed	1998	2006	2010	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	100	60	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	TANK #1	TANK #2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1969	1995		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	165	125		6
Total capacity in gallons (actual)	200,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	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)			
P	D	4.000	1,000				1,000	1
M	D	6.000	5,693				5,693	2
P	D	6.000	18,376				18,376	3
M	D	8.000	6,928				6,928	4
P	D	8.000	89,178				89,178	5
M	D	10.000	970				970	6
P	D	10.000	300				300	7
M	D	12.000	17,674				17,674	8
P	D	12.000	52,430				52,430	9
M	D	16.000	18,206				18,206	10
P	D	16.000	5,324				5,324	11
Total Within Municipality			216,079	0	0	0	216,079	
Total Utility			216,079	0	0	0	216,079	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,932				1,932	25	1
M	1.250	361				361		2
M	1.500	71				71		3
M	2.000	201				201		4
P	4.000	2				2		5
M	6.000	13				13		6
M	8.000	11				11		7
P	10.000	1				1		8
P	12.000	1				1		9
Total Utility		2,593	0	0	0	2,593	25	

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	2,686	50			2736	306	1
1.000	70		1		69	9	2
1.500	53	17			70	27	3
2.000	9		2		7	1	4
3.000	6		1		5	1	5
4.000	3				3	1	6
10.000	1		1		0	0	7
Total:	2,828	67	5	0	2890	345	

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	2,588	48	15	6	0	79	2736	1
1.000	0	41	21	2	0	5	69	2
1.500	0	57	4	5	0	4	70	3
2.000	0	6	1	0	0	0	7	4
3.000	0	4	1	0	0	0	5	5
4.000	0	1	1	1	0	0	3	6
10.000	0	0	0	0	0	0	0	7
Total:	2,588	157	43	14	0	88	2890	

METERS

Meters (Page W-23)

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

yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	625				625	2
Total Fire Hydrants	625	0	0	0	625	
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:	625
Number of distribution system valves end of year:	1,455
Number of distribution valves operated during year:	625

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	WELL #1	Other	11/12/2010	1
Station Meter	8	WELL #3	Other	11/9/2010	2
Station Meter	12	WELL #4	Other	11/3/2010	3
Station Meter	12	WELL #6	Other	1/31/2010	4
Station Meter	12	WELL #5	Other	10/27/2010	5

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

Type is propeller.

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)
Washington County	
Villages	
JACKSON	2,651
Total Villages:	2,651
Towns	
JACKSON	175
Total Towns:	175
Total Washington County:	2,826
Total Company:	2,826