



3015 (01-03-11)

ANNUAL REPORT

OF

Name: JOHNSON CREEK WATER UTILITY

Principal Office: 125 DEPOT STREET
P.O. BOX 238
JOHNSON CREEK, WI 53038

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

The Village Board
Village of Johnson Creek
Johnson Creek, Wisconsin

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

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

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

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

Johnson Block & Co., Inc.
March 24, 2011
Madison, WI

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JOHNSON CREEK WATER UTILITY

Utility Address: 125 DEPOT STREET

P.O. BOX 238

JOHNSON CREEK, WI 53038

When was utility organized? 7/1/1910

Report any change in name:

Effective Date:

Utility Web Site: www.johnsoncreek.govoffice2.com

Utility employee in charge of correspondence concerning this report:

Name: JOAN DYKSTRA

Title: CLERK-TREASURER

Office Address:

125 DEPOT STREET

P.O. BOX 238

JOHNSON CREEK, WI 53038

Telephone: (920) 699 - 2296

Fax Number: (920) 699 - 2292

Email Address: johnsoncreek@charter.net

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

Name: KEVIN KRYSINSKI

Title: PARTNER

Office Address: JOHNSON BLOCK AND COMPANY

49 KESSEL COURT STE 210

MADISON, WI 53711

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320 EXT

Email Address: kkrysinski@johnsonblock.com

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

Name: VICKI ZICK

Title: VILLAGE PRESIDENT

Office Address:

125 DEPOT STREET

P.O. BOX 238

JOHNSON CREEK, WI 53038

Telephone: (920) 699 - 2296

Fax Number: (920) 699 - 2292

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: KEVIN KRYSINSKI

Title: PARTNER

Office Address: JOHNSON BLOCK AND COMPANY

49 KESSEL COURT STE 210

MADISON, WI 53711

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

Email Address: kkrysinski@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 8/4/2010

Period covered by most recent audit: YEAR ENDING 12/31/09

Names and titles of utility management including manager or superintendent:

Name: PETER HARTZ

Title: WATER/WASTEWATER SUPERINTENDENT

Office Address:

200 AZTALAN STREET
P.O. BOX 238
JOHNSON CREEK, WI 53038

Telephone: (920) 699 - 3341

Fax Number: (920) 699 - 3342

Email Address: jcwaterutilities@tds.net

Name of utility commission/committee: IMPROVEMENTS & SERVICES COMMITTEE

Names of members of utility commission/committee:

TOM KUPSCHE
TIM SEMO
DALE THEDER
BRIDGET THOMAS
VICKI ZICK, VILLAGE PRESIDENT

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)	546,872	547,290	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	267,360	249,086	2
Depreciation Expense (403)	147,579	147,273	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	162,582	149,505	5
Total Operating Expenses	577,521	545,864	
Net Operating Income	(30,649)	1,426	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(30,649)	1,426	
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)	10,081	10,222	9
Interest and Dividend Income (419)	10,254	12,853	10
Miscellaneous Nonoperating Income (421)	204,405	260,697	11
Total Other Income	224,740	283,772	
Total Income	194,091	285,198	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(1,002)	(1,002)	12
Other Income Deductions (426)	34,968	30,237	13
Total Miscellaneous Income Deductions	33,966	29,235	
Income Before Interest Charges	160,125	255,963	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	160,218	165,278	14
Amortization of Debt Discount and Expense (428)	9,634	9,634	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	169,852	174,912	
Net Income	(9,727)	81,051	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,552,869	7,456,352	20
Balance Transferred from Income (433)	(9,727)	81,051	21
Miscellaneous Credits to Surplus (434)	0	15,466	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)	7,543,142	7,552,869	

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	546,872	0	546,872	1
Total (Acct. 400):	546,872	0	546,872	
Operation and Maintenance Expense (401-402):				
Derived	267,360	0	267,360	2
Total (Acct. 401-402):	267,360	0	267,360	
Depreciation Expense (403):				
Derived	147,579	0	147,579	3
Total (Acct. 403):	147,579	0	147,579	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	162,582	0	162,582	5
Total (Acct. 408):	162,582	0	162,582	
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:	(30,649)	0	(30,649)	
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):				
WATER TOWER RENT	10,081		10,081	10
Total (Acct. 418):	10,081	0	10,081	
Interest and Dividend Income (419):				
INVESTMENT INTEREST INCOME	10,254		10,254	11
Total (Acct. 419):	10,254	0	10,254	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		61,171	61,171	12
TRANSFER FROM TIF #3	75,816	0	75,816	13
IMPACT FEE REVENUE	9,792	0	9,792	14

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):				
OPERATING TRANSFER FROM TIF 2	57,626		57,626	15
Total (Acct. 421):	143,234	61,171	204,405	
TOTAL OTHER INCOME:	163,569	61,171	224,740	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(1,002)	0	(1,002)	16
NONE			0	17
Total (Acct. 425):	(1,002)	0	(1,002)	
Other Income Deductions (426):				
NONE			0	18
Depreciation Expense on Contributed Plant - Water	0	34,968	34,968	19
Total (Acct. 426):	0	34,968	34,968	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(1,002)	34,968	33,966	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	160,218	0	160,218	20
Total (Acct. 427):	160,218	0	160,218	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT EXPENSE	9,634		9,634	21
Total (Acct. 428):	9,634	0	9,634	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	169,852	0	169,852	
NET INCOME:	(35,930)	26,203	(9,727)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,274,488	2,278,381	7,552,869	26
Total (Acct. 216):	5,274,488	2,278,381	7,552,869	

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	(35,930)	26,203	(9,727)	27
Total (Acct. 433):	(35,930)	26,203	(9,727)	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
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):	5,238,558	2,304,584	7,543,142	

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	546,872	0	0	0	546,872	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	546,872	0	0	0	546,872	

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	2.2	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)	10,069,456	10,005,685	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,151,295	964,170	2
Net Utility Plant	8,918,161	9,041,515	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	1,233,003	1,121,283	9
Total Other Property and Investments	1,233,003	1,121,283	
CURRENT AND ACCRUED ASSETS			
Cash (131)	313,344	320,342	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	85,476	112,923	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	34,298	33,593	15
Other Accounts Receivable (143)	418	622	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,487,501	3,641,419	18
Plant Materials and Operating Supplies (154)	26,487	28,764	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	2,795	2,881	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	3,950,319	4,140,544	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	51,864	61,498	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	51,864	61,498	
Total Assets and Other Debits	14,153,347	14,364,840	

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)	2,599,623	2,599,623	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	7,543,142	7,552,869	35
Total Proprietary Capital	10,142,765	10,152,492	
LONG-TERM DEBT			
Bonds (221)	3,825,000	4,015,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	3,825,000	4,015,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	4,482	7,513	40
Payables to Municipality (233)	239	9,232	41
Customer Deposits (235)			42
Taxes Accrued (236)	76,244	76,244	43
Interest Accrued (237)	64,990	67,014	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)		3,860	46
Total Current and Accrued Liabilities	145,955	163,863	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	39,627	33,485	49
Total Deferred Credits	39,627	33,485	
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	14,153,347	14,364,840	

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	10,005,685	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)	6,768,492	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,531,196	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)	769,768				7
Total Utility Plant	10,069,456	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)	924,922	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	226,373	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	1,151,295	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	8,918,161	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)	772,765				772,765	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	147,579				147,579	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,578				4,578	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	152,157	0	0	0	152,157	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 (111.1)	924,922	0	0	0	924,922	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)	191,405				191,405	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	34,968				34,968	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	34,968	0	0	0	34,968	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)	226,373	0	0	0	226,373	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

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)	26,487	28,764	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	26,487	28,764	

**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)				
2003 MORTGAGE REVENUE BONDS	7,193	428	11,389	1
2007 MORTGAGE REVENUE BONDS	2,441	428	40,475	2
Total			51,864	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,599,623	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>2,599,623</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)	
2003 MORTGAGE REVENUE BONDS	06/01/2003	06/01/2023	4.50%	2,155,000	1
2007 MORTGAGE REVENUE BONDS	12/20/2007	08/01/2027	4.03%	1,670,000	2
Total Bonds (Account 221):				<u>3,825,000</u>	

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	76,244	1
Accruals:		
Charged water department expense	165,082	2
Charged electric department expense		3
Charged sewer department expense	1,278	4
Other (explain):		
NONE		5
Total Accruals and other credits	166,360	
Taxes paid during year:		
County, state and local taxes	156,505	6
Social Security taxes	9,297	7
PSC Remainder Assessment	558	8
Other (explain):		
NONE		9
Total payments and other debits	166,360	
Balance end of year	76,244	

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)					
2003 MORTGAGE REVENUE BONDS	37,915	90,638	91,792	36,761	1
2007 MORTGAGE REVENUE BONDS	29,099	69,580	70,450	28,229	2
Subtotal	67,014	160,218	162,242	64,990	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	67,014	160,218	162,242	64,990	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
IMPACT FEE ACCOUNT	28,386	5
DEPRECIATION EQUIPMENT REPLACEMENT ACCOUNT	227,762	6
BOND REPLACEMENT ACCOUNT	907,835	7
UNEXPENDED BOND FUNDS	69,020	8
Total (Acct. 128):	1,233,003	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	34,298	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	34,298	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
DUE FROM DELINQUENT TAX ROLL	117	17
ACCRUED INVESTMENT INTEREST	301	18
Total (Acct. 143):	418	
Receivables from Municipality (145):		
A/C REC'BLE FROM SEWER UTILITY	10,447	19

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)	
Receivables from Municipality (145):		
DUE FROM SEWER-LOANS	46,694	20
DUE FROM TIF #2 LOANS	1,397,649	21
DUE FROM TIF #3 LOANS	2,032,711	22
Total (Acct. 145):	3,487,501	
Prepayments (165):		
PREPAID INSURANCE	2,795	23
Total (Acct. 165):	2,795	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	239	29
Total (Acct. 233):	239	
Other Deferred Credits (253):		
Regulatory Liability	13,032	30
ACCRUED WAGES	4,684	31
LONG TERM COMPENSATED ABSENCES	21,911	32
Total (Acct. 253):	39,627	

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.

#145

AMOUNTS ADVANCED TO TIF #2, TIF #3 AND SEWER FUNDS

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)	6,767,192	0	0	0	6,767,192	1
Materials and Supplies	27,625	0	0	0	27,625	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	848,843	0	0	0	848,843	4
Customer Advances for Construction					0	5
Regulatory Liability	13,533	0	0	0	13,533	6
NONE					0	7
Average Net Rate Base	5,932,441	0	0	0	5,932,441	
Net Operating Income	(30,649)	0	0	0	(30,649)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.52%	N/A	N/A	N/A	-0.52%	

**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	14,034	0	0	0	14,034	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	1,002	0	0	0	1,002	3
Other (specify):						
NONE					0	4
Balance End of Year	13,032	0	0	0	13,032	

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)	538,193	538,891	1
Total Sales of Water	538,193	538,891	
Other Operating Revenues			
Forfeited Discounts (470)	1,648	1,508	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,031	6,891	5
Total Other Operating Revenues	8,679	8,399	
Total Operating Revenues	546,872	547,290	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	145,385	135,468	6
General Operating Expenses (680-691)	121,975	113,618	7
Total Operation and Maintenance Expenses	267,360	249,086	
Other Operating Expenses			
Depreciation Expense (403)	147,579	147,273	8
Amortization Expense (404-407)		0	9
Taxes (408)	162,582	149,505	10
Total Other Operating Expenses	310,161	296,778	
Total Operating Expenses	577,521	545,864	
NET OPERATING INCOME	(30,649)	1,426	

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)	1	190	579	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	190	579	
Metered Sales to General Customers (461)				
Residential (461.1)	897	37,099	191,785	5
Commercial (461.2)	121	27,713	76,078	6
Industrial (461.3)	13	8,847	19,503	7
Public Authority (461.4)	15	3,977	9,431	8
Total Metered Sales to General Customers (461)	1,046	77,636	296,797	
Private Fire Protection Service (462)	20		20,452	9
Public Fire Protection Service (463)	1		220,365	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,068	77,826	538,193	

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)	220,365	3
NONE		4
Total Public Fire Protection Service (463)	220,365	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,648	6
Other (specify):		
Total Forfeited Discounts (470)	1,648	
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):		
OTHER WATER REVENUE	1,896	9
MISC. NON-OPERATING INCOME	150	10
Return on net investment in meters charged to sewer department	4,985	11
Other (specify):		
Total Other Water Revenues (474)	7,031	

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.

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)	77,053	71,738	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	11,936	13,589	3
Chemicals (630)	4,926	13,830	4
Supplies and Expenses (640)	19,935	10,989	5
Repairs of Water Plant (650)	30,739	24,347	6
Transportation Expenses (660)	796	975	7
Total Plant Operation and Maintenance Expenses	145,385	135,468	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	36,921	34,725	8
Office Supplies and Expenses (681)	8,303	7,035	9
Outside Services Employed (682)	18,771	21,131	10
Insurance Expense (684)	8,016	7,682	11
Employees Pensions and Benefits (686)	48,358	42,412	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	863	633	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)	743	0	16
Total General Operating Expenses	121,975	113,618	
Total Operation and Maintenance Expenses	267,360	249,086	

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.

#640

INCREASE IN SUPPLIES IS FROM VARIOUS WATER DEPARTMENT SUPPLIES PURCHASED.

#630

NOT AS MANY CHEMICALS NEEDED IN 2010.

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		155,227	142,547	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,278	1,138	2
Net property tax equivalent		153,949	141,409	
Social Security		8,075	7,355	3
PSC Remainder Assessment		558	741	4
Other (specify): NONE			0	5
Total tax expense		162,582	149,505	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.174012				3
County tax rate	mills		4.156683				4
Local tax rate	mills		5.094746				5
School tax rate	mills		9.913880				6
Voc. school tax rate	mills		1.512030				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.851351				10
Less: state credit	mills		1.038707				11
Net tax rate	mills		19.812644				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.094746				14
Combined School Tax Rate	mills		11.425910				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.520656				17
Total Tax Rate	mills		20.851351				18
Ratio of Local and School Tax to Total	dec.		0.792306				19
Total tax net of state credit	mills		19.812644				20
Net Local and School Tax Rate	mills		15.697682				21
Utility Plant, Jan. 1	\$	10,005,685	10,005,685				22
Materials & Supplies	\$	28,764	28,764				23
Subtotal	\$	10,034,449	10,034,449				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,034,449	10,034,449				26
Assessment Ratio	dec.		0.985457				27
Assessed Value	\$	9,888,518	9,888,518				28
Net Local & School Rate	mills		15.697682				29
Tax Equiv. Computed for Current Year	\$	155,227	155,227				30
Tax Equivalent per 1994 PSC Report	\$	25,748					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	155,227					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)	3,662				3,662	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)	14,444				14,444	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	18,106	0	0	0	18,106	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	757,987				757,987	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	46,901				46,901	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	804,888	0	0	0	804,888	
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)	1,107,063				1,107,063	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,107,063	0	0	0	1,107,063	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	17,342				17,342	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	540,839				540,839	24
Transmission and Distribution Mains (343)	3,219,393				3,219,393	25
Services (345)	371,506				371,506	26
Meters (346)	165,192	2,600			167,792	27
Hydrants (348)	435,653				435,653	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)	156				156	29
Total Transmission and Distribution Plant	4,750,081	2,600	0	0	4,752,681	
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)	15,000				15,000	33
Transportation Equipment (392)	41,754				41,754	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)	29,000				29,000	41
Total General Plant	85,754	0	0	0	85,754	
Total utility plant in service directly assignable	6,765,892	2,600	0	0	6,768,492	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	6,765,892	2,600	0	0	6,768,492	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,647,036	42,414			1,689,450	25
Services (345)	556,440	5,157			561,597	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)	266,549	13,600			280,149	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,470,025	61,171	0	0	2,531,196	
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	2,470,025	61,171	0	0	2,531,196	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,470,025	61,171	0	0	2,531,196	

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			6,675	6,675	1
February			5,897	5,897	2
March			6,878	6,878	3
April			7,802	7,802	4
May			8,400	8,400	5
June			7,946	7,946	6
July			8,575	8,575	7
August			8,581	8,581	8
September			7,925	7,925	9
October			8,157	8,157	10
November			6,562	6,562	11
December			6,774	6,774	12
Total annual pumpage	0	0	90,172	90,172	

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):	90,172	2
Less: Gallons (000's) used in the treatment process:	894	3
Subtotal: Gallons (000's) entering distribution system:	89,278	4
Less: Gallons (000's) sold (Revenue Water):	77,826	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	11,452	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,243	8
Gallons (000's) used for fire protection:	144	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	605	11
Subtotal Authorized System Uses:	2,992	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	75	14
Gallons (000's) lost due to service leaks or breaks:	25	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	307	17
Gallons (000's) unknown/not accounted for:	8,053	18
Subtotal Water Losses:	8,460	19
Percentage of water entering distribution system sold:	87%	20
Percentage of Real and Apparent Losses:	9%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	511	29
Date of maximum: 10/06/2010		30
Cause of maximum: hydrant flushing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	128	33
Date of minimum: 03/07/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	122,654	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:	1	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	2,154	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)	
BOBCAT & GRELL LANE	#3	509	12	748,800	Yes	1
DEPOT STREET	#2	360	10	468,000	Yes	2

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	#2	#3	#3 BACK-UP GENERATOR	1
Location	DEPOT STREET	GRELL LANE & BOBCAT	GRELL LANE & BOBCAT	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE BOWLER	GOULDS		5
Year Installed	1995	2009		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	525	525	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. ELECTRIC	KOHLER	9
Year Installed	1995	2009	2006	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	50	50	168	12
Footnotes				13
				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				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons (actual)	400,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5669		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	61				61	1
M	D	6.000	3,795				3,795	2
P	D	6.000	9,782				9,782	3
M	D	8.000	5,221			(3,738)	1,483	4
P	D	8.000	71,367			3,738	75,105	5
M	D	10.000	88				88	6
P	D	10.000	34,395	1,334			35,729	7
M	S	12.000	632				632	8
P	D	12.000	3,063				3,063	9
P	D	14.000	75				75	10
Total Within Municipality			128,479	1,334	0	0	129,813	
Total Utility			128,479	1,334	0	0	129,813	

WATER MAINS

Water Mains (Page W-21)

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

1334 FEET IN MAINS WERE CONTRIBUTED BY A DEVELOPER IN 2010.

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)	
L	0.625	30				30		1
M	0.625	289				289		2
M	0.750	5				5		3
M	1.000	656				656	233	4
P	1.500	64				64	36	5
M	2.000	51				51	29	6
P	3.000	1				1		7
M	4.000	7				7	2	8
P	6.000	51	5			56	46	9
P	8.000	13				13	11	10
Total Utility		1,167	5	0	0	1,172	357	

WATER SERVICES

Water Services (Page W-22)

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

SERVICES WERE CONTRIBUTED BY A DEVELOPER WITHIN VILLAGE IN 2010.

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)	
0.500	0				0	0	1
0.625	1,001	8		3	1012	186	2
1.000	43				43	0	3
1.500	19			2	21	0	4
2.000	26	1		(1)	26	1	5
2.500	0				0	0	6
3.000	5				5	4	7
4.000	3				3	0	8
6.000	5				5	0	9
Total:	1,102	9	0	4	1115	191	

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)	
0.500	0	0	0	0	0	0	0	1
0.625	918	64	3	6	4	17	1012	2
1.000	2	30	3	4	0	4	43	3
1.500	0	15	3	0	0	3	21	4
2.000	0	14	5	6	0	1	26	5
2.500	0	0	0	0	0	0	0	6
3.000	0	0	0	1	4	0	5	7
4.000	0	1	0	0	1	1	3	8
6.000	0	0	0	0	4	1	5	9
Total:	920	124	14	17	13	27	1115	

METERS

Meters (Page W-23)

Explain all reported adjustments.

.625" - FOUND THREE OLD USELESS METERS IN STORAGE

1.5" - FOUND 2 OLD USELESS METERS IN STORAGE

2" - MIGHT HAVE DOUBLE REPORTED METER AS A PUBLIC AUTH. IN PREVIOUS YEARS

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

THE WATER UTILITY IS AWARE OF THE PSC REQUIREMENT AND WILL ATTEMPT TO TEST METERS AS REQUIRED.

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	292	4			296	2
Total Fire Hydrants	292	4	0	0	296	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

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:	296
Number of distribution system valves end of year:	454
Number of distribution valves operated during year:	260

LIST OF ALL STATION AND WHOLESALE METERS

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

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

WATER CUSTOMERS SERVED

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