



3013 (01-03-11)

ANNUAL REPORT

OF

Name: LITTLE CHUTE WATER DEPARTMENT

Principal Office: 108 W. MAIN STREET
LITTLE CHUTE, WI 54140-1750

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I DALE N. HAUG of
(Person responsible for accounts)

LITTLE CHUTE WATER DEPARTMENT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/01/2011
(Date)

FINANCE DIRECTOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LITTLE CHUTE WATER DEPARTMENT**Utility Address:** 108 W. MAIN STREET

LITTLE CHUTE, WI 54140-1750

When was utility organized? 1/1/1923**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DALE N. HAUG**Title:** FINANCE DIRECTOR**Office Address:**

108 W. MAIN STREET

LITTLE CHUTE, WI 54140

Telephone: (920) 788 - 7380 EXT 205**Fax Number:** (920) 788 - 7394**Email Address:** dale@littlechutewi.org

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

Name: KEVIN COFFEY**Title:** CHAIRPERSON**Office Address:**

108 W MAIN STREET

LITTLE CHUTE, WI 54140

Telephone: (920) 788 - 7380 EXT 205**Fax Number:** (920) 788 - 7394**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: JOSEPH GALAROWICZ, CPA**Title:** SHAREHOLDER**Office Address:** KERBER, ROSE & ASSOCIATES, SC

4211 N. LIGHTNING DR, SUITE A

APPLETON, WI 54913

Telephone: (920) 993 - 0105**Fax Number:** (920) 993 - 0116**Email Address:** joseph.galarowicz@kerberrose.org**Date of most recent audit report:** 6/24/2010**Period covered by most recent audit:** DECEMBER 31, 2009

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ROY VAN GHEEM, PE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

108 W. MAIN STREET
LITTLE CHUTE, WI 54140

Telephone: (902) 788 - 7380 EXT 205

Fax Number: (920) 788 - 7394

Email Address:

Name of utility commission/committee: WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR MICHAEL BEVERS
- MR KEVIN COFFEY, CHAIRPERSON
- MR CHARLES FISCHER, VILLAGE PRESIDENT
- MR LARRY VAN LANKVELT
- MR LEON VANDEN HEUVEL
- MR TIM WEGAND

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)? YES

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

Firm Name: MIDWEST CONTRACT OPERATIONS
1445 MCMAHON DRIVE
NEENAH, WI 54956

Contact Person: MR JEERY VERSTEGEN
Title: WATER UTILITY SUPERINTENDENT (MCO)
Telephone: (920) 751 - 4200 EXT
Fax Number: (920) 750 - 4284
Email Address: lcwater@newbc.rr.com

Contract/Agreement beginning-ending dates: 12/1/2010 12/31/2014

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

PROVIDE MANAGEMENT, SUPERVISION, AND CERTIFIED PERSONNEL NECESSARY TO CONDUCT THE OPERATIONS AND MAINTENANCE OF THE WATER SYSTEM. TEH CONTRACT HAS BEEN RENEGOTIATED FOR A NEW FIVE YEAR PERIOD ENDING 12/31/2014.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,766,579	1,763,659	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	990,379	906,834	2
Depreciation Expense (403)	289,576	282,784	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	197,287	199,108	5
Total Operating Expenses	1,477,242	1,388,726	
Net Operating Income	289,337	374,933	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	289,337	374,933	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	827	273	7
Income from Nonutility Operations (417)	0	73,680	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	54,035	55,031	10
Miscellaneous Nonoperating Income (421)	21,545	(14,467)	11
Total Other Income	76,407	114,517	
Total Income	365,744	489,450	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(31,426)	(31,426)	12
Other Income Deductions (426)	66,794	66,554	13
Total Miscellaneous Income Deductions	35,368	35,128	
Income Before Interest Charges	330,376	454,322	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	159,616	173,759	14
Amortization of Debt Discount and Expense (428)	15,935	18,228	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	25,091	30,115	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	200,642	222,102	
Net Income	129,734	232,220	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,749,458	6,517,238	20
Balance Transferred from Income (433)	129,734	232,220	21
Miscellaneous Credits to Surplus (434)	73,889	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,953,081	6,749,458	

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	1,766,579	0	1,766,579	1
Total (Acct. 400):	1,766,579	0	1,766,579	
Operation and Maintenance Expense (401-402):				
Derived	990,379	0	990,379	2
Total (Acct. 401-402):	990,379	0	990,379	
Depreciation Expense (403):				
Derived	289,576	0	289,576	3
Total (Acct. 403):	289,576	0	289,576	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	197,287	0	197,287	5
Total (Acct. 408):	197,287	0	197,287	
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		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	289,337	0	289,337	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	827	0	827	8
Total (Acct. 415-416):	827	0	827	
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 SPECIAL ACCOUNT AND OPERATING ACCOUNTS	54,035		54,035	11
Total (Acct. 419):	54,035	0	54,035	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
GAIN ON INVESTMENTS	21,545	0	21,545	13
Total (Acct. 421):	21,545	0	21,545	
TOTAL OTHER INCOME:	76,407	0	76,407	

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	(31,426)	0	(31,426)	14
NONE			0	15
Total (Acct. 425):	(31,426)	0	(31,426)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	66,794	66,794	16
NONE			0	17
Total (Acct. 426):	0	66,794	66,794	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(31,426)	66,794	35,368	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	159,616	0	159,616	18
Total (Acct. 427):	159,616	0	159,616	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	15,935		15,935	19
Total (Acct. 428):	15,935	0	15,935	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	25,091	0	25,091	21
Total (Acct. 430):	25,091	0	25,091	
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:	200,642	0	200,642	
NET INCOME:	196,528	(66,794)	129,734	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,466,457	3,283,001	6,749,458	24
Total (Acct. 216):	3,466,457	3,283,001	6,749,458	
Balance Transferred from Income (433):				
Derived	196,528	(66,794)	129,734	25
Total (Acct. 433):	196,528	(66,794)	129,734	
Miscellaneous Credits to Surplus (434):				
1998 CONTRIBUTED CAPITAL NEVER RECORDED	73,889		73,889	* 26
Total (Acct. 434):	73,889	0	73,889	

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):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,736,874	3,216,207	6,953,081	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

1998 CONTRIBIBUTED CAPITAL WAS NEVER RECORDED AS AN ASSESSMENT RECEVIABLE.

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	827				827	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)	827	0	0	0	827	

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	1,766,579	0	0	0	1,766,579	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	1,766,579	0	0	0	1,766,579	

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	360,563	0	360,563	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	852	0	852	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	361,415	0	361,415	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.9	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)	15,916,666	15,734,207	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,287,740	3,905,544	2
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,628,926	11,828,663	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	900,589	890,283	9
Depreciation Fund (126)	100,000	100,000	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	1,000,589	990,283	
CURRENT AND ACCRUED ASSETS			
Cash (131)	448,585	688,756	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	156,689	149,766	17
Other Accounts Receivable (143)	3,612	3,761	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	19,474	34,136	20
Plant Materials and Operating Supplies (154)	49,843	53,374	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	26,442	25,882	25
Interest and Dividends Receivable (171)	14,976	9,598	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)	428,655	404,265	28
Total Current and Accrued Assets	1,148,276	1,369,538	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	70,631	86,566	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	14,800	29,600	34
Total Deferred Debits	85,431	116,166	
Total Assets and Other Debits	13,863,222	14,304,650	

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)	1,179,557	1,179,557	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	6,953,081	6,749,458	37
Total Proprietary Capital	8,132,638	7,929,015	
LONG-TERM DEBT			
Bonds (221)	4,330,000	4,775,000	38
Advances from Municipality (223)	672,349	817,206	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	5,002,349	5,592,206	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	48,071	57,239	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	160	180	44
Taxes Accrued (236)	200,000	200,000	45
Interest Accrued (237)	71,474	79,629	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	0	6,425	48
Total Current and Accrued Liabilities	319,705	343,473	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	408,530	439,956	51
Total Deferred Credits	408,530	439,956	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	13,863,222	14,304,650	

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	15,734,207	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)	11,668,567	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,225,668	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)	22,431				8
Total Utility Plant	15,916,666	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)	3,855,171	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	432,569	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				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	4,287,740	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	11,628,926	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)	3,539,769				3,539,769	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	289,576				289,576	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	26,031				26,031	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	315,607	0	0	0	315,607	16
Debits during year						17
Book cost of plant retired	205				205	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	205	0	0	0	205	25
Balance end of year (111.1)	3,855,171	0	0	0	3,855,171	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)	365,775				365,775	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	66,794				66,794	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	66,794	0	0	0	66,794	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				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)	432,569	0	0	0	432,569	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	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	0	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)	49,843	53,374	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	49,843	53,374	

**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 REVENUE BONDS	3,796	428	16,826	1
2002 GENERAL OBLIGATION NOTES	1,626	428	3,267	2
2003 GENERAL OBLIGATION NOTES	500	428	4,351	3
2005 REVENUE BONDS	4,740	428	22,588	4
2006 GENERAL OBLIGATION NOTES	274	428	1,841	5
2008 REVENUE BONDS	4,999	428	21,758	6
Total			70,631	
Unamortized premium on debt (251)				
NONE				7
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	1,179,557	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,179,557</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)	*	
2005 REVENUE BONDS	06/01/2005	08/01/2020	3.79%	1,620,000		1
2008 REVENUE BONDS	05/06/2008	08/01/2018	3.24%	2,710,000		2
Total Bonds (Account 221):				4,330,000		3

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
2003 G.O. CORPORATE PURPOSE BONDS	07/01/2003	08/01/2018	2.72%	266,227	1
2006 G.O. PROMISSORY NOTES	06/01/2006	09/01/2016	3.79%	210,082	2
2002 G.O. PROMISSORY NOTES	12/15/2002	03/01/2012	2.83%	196,040	3
Total for Account 223				672,349	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	200,000	1
Accruals:		
Charged water department expense	188,965	2
Charged electric department expense	0	3
Charged sewer department expense	8,322	4
Other (explain):		
NONE		5
Total Accruals and other credits	197,287	
Taxes paid during year:		
County, state and local taxes	191,678	6
Social Security taxes	3,782	7
PSC Remainder Assessment	1,827	8
Other (explain):		
NONE		9
Total payments and other debits	197,287	
Balance end of year	200,000	

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)					
2005 REVENUE BONDS	29,548	67,465	70,915	26,098	1
2008 REVENUE BONDS	39,609	92,151	95,062	36,698	2
Subtotal	69,157	159,616	165,977	62,796	
Advances from Municipality (223)					
2002 GENERAL OBLIGATION NOTES	3,636	8,027	9,179	2,484	3
2003 GENERAL OBLIGATION CORPORATE PURPOSE BONDS	3,829	8,883	9,189	3,523	4
2006 GENERAL OBLIGATION NOTES	3,007	8,181	8,517	2,671	5
Subtotal	10,472	25,091	26,885	8,678	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	79,629	184,707	192,862	71,474	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND RESERVE FUNDS	635,710	3
BOND REDEMPTION FUND - 2005	103,181	4
BOND REDEMPTION FUND - 2008	161,698	5
Total (Acct. 125):	900,589	
Depreciation Fund (126):		
BOND COVENANT	100,000	6
Total (Acct. 126):	100,000	
Other Special Funds (128):		
NONE	0	7
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	156,689	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	156,689	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	3,612	15
Other (specify):		
NONE		16
Total (Acct. 143):	3,612	
Receivables from Municipality (145):		
DELINQUENT CUSTOMER ACCOUNTS PLACED ON TAX ROLL	19,474	* 17
Total (Acct. 145):	19,474	

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):		
PREPAID ITEMS	26,442	18
Total (Acct. 165):	26,442	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
TOWER PAINTING	14,800	* 23
Total (Acct. 186):	14,800	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	408,530	25
NONE		26
Total (Acct. 253):	408,530	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

186 TOWER PAINTING. PSC AUTHORIZATION FOR TOWER PAINTING DEFERRAL GRANTED AUGUST 6, 2007

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

145 RECEIVABLES FROM MUNICIAPLITY. DELINQUENT CUSTOMER ACCOUNTS PLACED ON TAX ROLL.

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)	11,524,392	0	0	0	11,524,392	1
Materials and Supplies	51,608	0	0	0	51,608	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,697,470	0	0	0	3,697,470	4
Customer Advances for Construction					0	5
Regulatory Liability	424,243	0	0	0	424,243	6
NONE	0				0	7
Average Net Rate Base	7,454,287	0	0	0	7,454,287	
Net Operating Income	289,337	0	0	0	289,337	8
Net Operating Income as a percent of						
Average Net Rate Base	3.88%	N/A	N/A	N/A	3.88%	

**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	439,956	0	0	0	439,956	1
Add credits during year:						
NONE	0				0	2
Deduct charges:						
Miscellaneous Amortization (425)	31,426	0	0	0	31,426	3
Other (specify):						
NONE					0	4
Balance End of Year	408,530	0	0	0	408,530	

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.

Notified PSC of their intent to start a rate case review. Not submitted in 2010.

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)	1,715,138	1,703,103	1
Total Sales of Water	1,715,138	1,703,103	
Other Operating Revenues			
Forfeited Discounts (470)	7,974	12,514	2
Rents from Water Property (472)	26,212	25,204	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	17,255	22,838	5
Total Other Operating Revenues	51,441	60,556	
Total Operating Revenues	1,766,579	1,763,659	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	21,550	38,672	6
Pumping Expenses (620-633)	187,823	187,925	7
Water Treatment Expenses (640-652)	352,622	282,933	8
Transmission and Distribution Expenses (660-678)	318,515	293,397	9
Customer Accounts Expenses (901-906)	30,039	29,923	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	79,830	73,984	12
Total Operation and Maintenance Expenses	990,379	906,834	
Other Operating Expenses			
Depreciation Expense (403)	289,576	282,784	13
Amortization Expense (404-407)		0	14
Taxes (408)	197,287	199,108	15
Total Other Operating Expenses	486,863	481,892	
Total Operating Expenses	1,477,242	1,388,726	
NET OPERATING INCOME	289,337	374,933	

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)	0		0	1
Commercial (460.2)	0		0	2
Industrial (460.3)	0		0	3
Public Authority (460.4)	0		0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	3,699	155,088	739,457	5
Commercial (461.2)	299	45,481	175,580	6
Industrial (461.3)	29	154,334	345,310	7
Public Authority (461.4)	29	7,595	34,476	8
Total Metered Sales to General Customers (461)	4,056	362,498	1,294,823	
Private Fire Protection Service (462)	49		35,966	9
Public Fire Protection Service (463)	1		384,349	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,106	362,498	1,715,138	

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	NONE	0		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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		2
Other (specify):		
Amount billed (usually per rate schedule F-1 or Fd-1)	384,349	3
NONE		4
Total Public Fire Protection Service (463)	384,349	
Forfeited Discounts (470):		
FEES FOR CHANGING SERVICES AND OTHER CHARGES ON CUSTOMER PROPERTY	1,070	5
FEES FOR PRIVATE HYDRANT INSPECTIONS	2,975	6
Customer late payment charges	3,929	7
Other (specify):		
Total Forfeited Discounts (470)	7,974	
Rents from Water Property (472):		
TOWER LEASE - ANTENNA	26,212	8
Total Rents from Water Property (472)	26,212	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		10
Return on net investment in meters charged to sewer department	17,255	11
Other (specify):		
Total Other Water Revenues (474)	17,255	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

474 OTHER WATER REVENUES. THE SEWER UTILITY IS CHARGED A PROPORTIONATE SHARE OF NET INCOME USING THE AUTHORIZED RATE OF RETURN EARNED ON THE METER INVESTMENT.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	2,649	3,196	1
Operation Labor and Expenses (601)	14,321	31,441	* 2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	4,580	4,035	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	21,550	38,672	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	2,660	3,196	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	130,832	141,182	16
Pumping Labor and Expenses (624)	47,629	38,963	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	500	237	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	2,983	1,571	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	3,219	2,776	24
Total Pumping Expenses	187,823	187,925	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	2,649	3,196	25
Chemicals (641)	260,601	203,746	* 26
Operation Labor and Expenses (642)	59,920	45,249	* 27
Miscellaneous Expenses (643)	15,377	17,222	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	3,410	3,054	31
Maintenance of Water Treatment Equipment (652)	10,665	10,466	32
Total Water Treatment Expenses	352,622	282,933	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	5,297	6,392	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	139,975	117,714	* 35
Meter Expenses (663)	57,275	30,190	* 36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	23,236	16,628	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	18,058	15,560	42
Maintenance of Transmission and Distribution Mains (673)	37,211	71,905	* 43
Maintenance of Services (675)	7,107	15,417	* 44
Maintenance of Meters (676)	16,568	2,458	* 45
Maintenance of Hydrants (677)	13,788	17,133	* 46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	318,515	293,397	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	4,623	4,566	48
Meter Reading Expenses (902)		0	49
Customer Records and Collection Expenses (903)	24,558	23,738	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	858	1,619	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	30,039	29,923	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	26,747	21,659	55
Office Supplies and Expenses (921)	6,812	5,064	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	8,239	8,568	58
Property Insurance (924)	8,224	8,819	59
Injuries and Damages (925)	408	328	60
Employee Pensions and Benefits (926)	18,809	18,049	61
Regulatory Commission Expenses (928)	0	0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	3,991	4,897	64
Rents (931)	6,600	6,600	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	79,830	73,984	
Total Operation and Maintenance Expenses	990,379	906,834	

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 15%, but not less \$10,000, please explain.

- 601 - WELLS - OPERATION LABOR - 2010 EXPENSE IS BACK TO NORMAL FOLLOWING UNSCHEDULED MAINTENANCE IN 2009.
 - 641 - CHEMICALS - TRMENDOUS INCREASE IN CHEMICAL PRODUCT COST, ESPECIALY SALT. THREE CONSECUTIVE YEARS AVERAGEING 25% INCREASE.
 - 642- TREATMENT - OPERATION LABOR - CONTRACTED LABOR PERFORMING SOFTENER TESTING TO MAXIMIZE CHEMICAL USAGE.
 - 662-DISTRIBUTION - LINES EXPENSES - CONTRACTED LABOR FOCUSING ON FULL VLAVE TESTING AND LEAK DETECTION
 - 663- DISTRIBUTION - METER EXPENSES - RESUMED FULL METER TESTING PROGRAM AND CROSS CONNECTION INSPECTION PROGRAM
 - 673 - MAINT OF MAINS - CONSIDERABLY SIMPLER MAIN BREAKS THAN PRIOR YEAR
 - 675 - MAINT OF SERVICES - FEWER SERVICES DISCOVERED FOR ROUTINE MAINTENANCE
 - 676 - MAINT OF METERS - CURRENT YEAR INCLUDED REVERSAL OF PRIOR YEAR INVENTORY ADJUSTMENT
 - 677- MAINT OF HYDRANTS - FEWER HYDRANTS DISCOVERD FOR ROUTINE MAINTENANCE AND REVERSAL OF PRIOR YEAR INVENTORY ADJUSTMENT
 - 921 - OFFICE SUPPLIES - CCR PRINTING AND POSTAGE SENT SEPARATE FROM VILLAGE NEWSLETTER.
 - 930 - MISC GENERAL - DECREASED TRAINING EXPENSE
-

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		200,000	200,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,322	6,400	2
Net property tax equivalent		191,678	193,600	
Social Security		3,782	3,928	3
PSC Remainder Assessment		1,827	1,580	4
Other (specify):				
NONE		0	0	5
Total tax expense		197,287	199,108	

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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.181260				3
County tax rate	mills		4.861720				4
Local tax rate	mills		6.681250				5
School tax rate	mills		12.082820				6
Voc. school tax rate	mills		1.900640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.707690				10
Less: state credit	mills		1.657650				11
Net tax rate	mills		24.050040				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.681250				14
Combined School Tax Rate	mills		13.983460				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.664710				17
Total Tax Rate	mills		25.707690				18
Ratio of Local and School Tax to Total	dec.		0.803834				19
Total tax net of state credit	mills		24.050040				20
Net Local and School Tax Rate	mills		19.332235				21
Utility Plant, Jan. 1	\$	15,734,207	15,734,207				22
Materials & Supplies	\$	53,374	53,374				23
Subtotal	\$	15,787,581	15,787,581				24
Less: Plant Outside Limits	\$	187,139	187,139				25
Taxable Assets	\$	15,600,442	15,600,442				26
Assessment Ratio	dec.		0.937571				27
Assessed Value	\$	14,626,522	14,626,522				28
Net Local & School Rate	mills		19.332235				29
Tax Equiv. Computed for Current Year	\$	282,763	282,763				30
Tax Equivalent per 1994 PSC Report	\$	147,591					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	\$	200,000					33
Tax equiv. for current year (see note 6)	\$	200,000					34
Footnotes							35

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. 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)	951				951	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	951	0	0	0	951	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	37,575				37,575	4
Structures and Improvements (311)	65,429				65,429	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	389,579	145,042			534,621	* 8
Supply Mains (316)	23,555				23,555	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	516,138	145,042	0	0	661,180	
PUMPING PLANT						
Land and Land Rights (320)	556				556	11
Structures and Improvements (321)	837,692				837,692	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	470,306	103,058			573,364	* 14
Diesel Pumping Equipment (326)	44,415				44,415	15
Other Pumping Equipment (328)	46,979				46,979	16
Total Pumping Plant	1,399,948	103,058	0	0	1,503,006	
WATER TREATMENT PLANT						
Land and Land Rights (330)	600				600	17
Structures and Improvements (331)	387,330				387,330	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	1,116,891	35,381			1,152,272	21
Total Water Treatment Plant	1,504,821	35,381	0	0	1,540,202	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	75,600				75,600	22
Structures and Improvements (341)	111,636				111,636	23
Distribution Reservoirs and Standpipes (342)	1,156,467				1,156,467	24
Transmission and Distribution Mains (343)	4,052,996				4,052,996	25
Services (345)	766,792				766,792	26
Meters (346)	947,046	2,868	205		949,709	27
Hydrants (348)	430,525				430,525	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 \$100,000. 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	7,541,062	2,868	205	0	7,543,725	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	119,621				119,621	31
Office Furniture and Equipment (391)	2,978				2,978	32
Computer Equipment (391.1)	6,646				6,646	33
Transportation Equipment (392)	92,084	2,205			94,289	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	38,973				38,973	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	156,996				156,996	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	417,298	2,205	0	0	419,503	
Total utility plant in service directly assignable	11,380,218	288,554	205	0	11,668,567	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,380,218	288,554	205	0	11,668,567	

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 \$100,000, please explain. If applicable, provide construction authorization.

314 - WELLS AND SPRINGS - WELL REHAB ASSOCIATED WITH PUMP REBUILD

325 - ELECTRIC PUMPING EQUIPMENT - ROUTINE PULL AND INSPECTION ROTATION THAT LED TO A PUMP REBUILD

BOTH PROJECTS BEGAN IN 2009 AND WERE FINISHED IN 2010.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. 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)	3,258,932	36,845			3,295,777	* 25
Services (345)	532,902				532,902	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 \$100,000. 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)	396,989				396,989	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	4,188,823	36,845	0	0	4,225,668	
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	4,188,823	36,845	0	0	4,225,668	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,188,823	36,845	0	0	4,225,668	

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

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

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

WATER MAIN WAS EXTENDED ON A VILLAGE STREET (E. EVERGREEN ST) IN 1998 THAT PASSED THROUGH TOWNSHIP BOUNDARIES. A SPECIAL ASSESSMENT WAS APPLIED BUT IT WILL NOT BE COLLECTED UNTIL THE OWNER REQUESTS HOOKUP. THE ASSESSMENT WAS NOT ADDED AS A CAPITAL CONTRIBUTION IN THE CONSTRUCTION YEAR. DURING A CONVERSION TO SPECIAL ASSESSMENT SOFTWARE IN 2010 ALL ASSESSMENTS WERE RECONICLED SO IT IS ADDED NOW.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	22,666	3.20%	2,094	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	132,617	2.90%	13,401	4
Supply Mains (316)	7,500	1.80%	424	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	162,783		15,919	
PUMPING PLANT				
Structures and Improvements (321)	290,185	3.20%	26,806	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	161,847	4.40%	22,961	9
Diesel Pumping Equipment (326)	16,451	4.40%	1,954	10
Other Pumping Equipment (328)	17,401	4.40%	2,067	11
Total Pumping Plant	485,884		53,788	
WATER TREATMENT PLANT				
Structures and Improvements (331)	134,176	3.20%	12,395	12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	389,136	3.30%	37,441	15
Total Water Treatment Plant	523,312		49,836	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	38,671	3.20%	3,572	16
Distribution Reservoirs and Standpipes (342)	370,545	1.90%	21,973	17
Transmission and Distribution Mains (343)	1,075,309	1.30%	52,689	18
Services (345)	225,317	2.90%	22,237	19
Meters (346)	368,282	5.50%	52,161	20
Hydrants (348)	124,050	2.20%	9,472	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,202,174		162,104	
GENERAL PLANT				
Structures and Improvements (390)	36,730	2.90%	3,469	23
Office Furniture and Equipment (391)	1,187	5.80%	173	24
Computer Equipment (391.1)	5,425	26.70%	1,221	25
Transportation Equipment (392)	37,448	13.30%	12,394	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	11,601	5.80%	2,260	28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					24,760	1
312					0	2
313					0	3
314					146,018	4
316					7,924	5
317					0	6
	0	0	0	0	178,702	
321					316,991	7
323					0	8
325					184,808	9
326					18,405	10
328					19,468	11
	0	0	0	0	539,672	
331					146,571	12
332					0	13
333					0	14
334					426,577	15
	0	0	0	0	573,148	
341					42,243	16
342					392,518	17
343					1,127,998	18
345					247,554	19
346	205				420,238	20
348					133,522	21
349					0	22
	205	0	0	0	2,364,073	
390					40,199	23
391					1,360	24
391.1					6,646	25
392					49,842	26
393					0	27
394					13,861	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	73,225	9.20%	14,444	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	165,616		33,961	
Total accum. prov. directly assignable	3,539,769		315,608	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 3,539,769		 315,608	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					87,669	32
398					0	33
	0	0	0	0	199,577	
	205	0	0	0	3,855,172	
					0	34
	205	0	0	0	3,855,172	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	265,748	1.30%	42,606	18
Services (345)	60,508	2.90%	15,454	19
Meters (346)	0	0.00%		20
Hydrants (348)	39,519	2.20%	8,734	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	365,775		66,794	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					308,354	18
345					75,962	19
346					0	20
348					48,253	21
349					0	22
	0	0	0	0	432,569	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	365,775		66,794	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	365,775		66,794	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	432,569	
					0	34
	0	0	0	0	432,569	

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			38,802	38,802	1
February			35,825	35,825	2
March			40,652	40,652	3
April			41,928	41,928	4
May			45,154	45,154	5
June			43,499	43,499	6
July			43,181	43,181	7
August			47,137	47,137	8
September			40,282	40,282	9
October			41,923	41,923	10
November			39,774	39,774	11
December			38,386	38,386	12
Total annual pumpage	0	0	496,543	496,543	

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):	496,543	2
Less: Gallons (000's) used in the treatment process:	46,675	3
Subtotal: Gallons (000's) entering distribution system:	449,868	4
Less: Gallons (000's) sold (Revenue Water):	362,498	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	87,370	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	4,500	8
Gallons (000's) used for fire protection:	2,000	9
Gallons (000's) used to prevent freezing of distribution system:	0	10
Gallons (000's) used for other system uses:	3,500	11
Subtotal Authorized System Uses:	10,000	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	25,123	14
Gallons (000's) lost due to service leaks or breaks:	4,500	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,200	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	500	17
Gallons (000's) unknown/not accounted for:	46,047	18
Subtotal Water Losses:	77,370	19
Percentage of water entering distribution system sold:	81%	20
Percentage of Real and Apparent Losses:	17%	21
If water losses exceed 15%, indicate causes:		22
Possible unknown main breaks that have not surfaced and aging infrastructure		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
Purchased a better leak detector device in 2010 and started a systematic approach to listening during hydrant flushing and valve exercising.		26
Main relays scheduled for 2011, 2012, and 2013 should help reduce water loss.		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.)	2,275	29
Date of maximum: 05/24/2010		30
Cause of maximum: Water main break		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	994	33
Date of minimum: 09/19/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,337,738	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:	11	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	11,020	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)	
EVERGREEN	4	615	19	1,728,000	Yes	1
WASHINGTON STREET	3	805	12	1,872,000	Yes	2
DOYLE PARK	1	750	12	1,800,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER 3	1
Location	WELL HOUSE #1	WELL HOUSE #1	PUMP STATION #2	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	JACUZZI	5
Year Installed	2007	2007	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,050	1,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	US ELECTRIC	9
Year Installed	1978	1978	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 4	BOOSTER PUMP #5	BOOSTER PUMP #6	15
Location	PUMP STATION #2	WELLHOUSE #4	WELLHOUSE #4	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	GOULDS	GOULDS	19
Year Installed	1985	2001	2001	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	700	1,200	1,200	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC (USA)	US ELECTRIC (MEXICO)	23
Year Installed	1985	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	100	100	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 3	WELL 4	1
Location	DOYLE PARK	WASHINGTON STREET	EVERGREEN	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2007	1999	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,300	1,100	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	GE	10
Year Installed	1997	1992	2009	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	200	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR ONE	RESERVOIR THREE	RESERVOIR TWO	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1979	2001	1952	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	300,000	500,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2000	1.2000	1.2000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14
Footnotes				15

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 THREE	TANK TWO		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S		3
Year constructed	2002	1967		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	150	150		6
Total capacity in gallons (actual)	300,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		N		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	576		0		576	1
P	D	4.000	88				88	2
M	D	6.000	33,982				33,982	3
P	D	6.000	3,251				3,251	4
M	D	8.000	34,125				34,125	5
P	D	8.000	115,841				115,841	6
M	D	10.000	18,367				18,367	7
P	D	10.000	11,694				11,694	8
M	D	12.000	10,178				10,178	9
P	D	12.000	55,627				55,627	10
M	D	16.000	5,542				5,542	11
P	D	16.000	1,663				1,663	12
Total Within Municipality			290,934	0	0	0	290,934	
P	D	8.000	179				179	13
P	D	12.000	2,660				2,660	14
P	D	16.000	0				0	15
Total Outside of Municipality			2,839	0	0	0	2,839	
Total Utility			293,773	0	0	0	293,773	

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	385	0			385		1
L	0.750	606				606		2
M	1.000	2,076				2,076		3
M	1.250	1				1		4
M	1.500	95				95		5
M	2.000	18				18		6
M	3.000	4				4		7
M	4.000	6				6		8
P	6.000	1				1		9
Total Utility		3,192	0	0	0	3,192	0	

WATER SERVICES

Water Services (Page W-22)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

NONE IDENTIFIED

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	4,055	18	5	(46)	4022	388	1
1.000	62			3	65	4	2
1.500	41			8	49	17	3
2.000	20			7	27	9	4
3.000	10			0	10	0	5
4.000	9				9	0	6
8.000	2			0	2	1	7
Total:	4,199	18	5	(28)	4184	419	

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	3,689	200	14	3	0	116	4022	1
1.000	4	42	5	3	0	11	65	2
1.500	1	36	0	9	0	3	49	3
2.000	0	13	3	6	0	5	27	4
3.000	0	6	2	2	0	0	10	5
4.000	0	2	5	1	0	1	9	6
8.000	0	0	0	1	0	1	2	7
Total:	3,694	299	29	25	0	137	4184	

METERS

Meters (Page W-23)

Explain all reported adjustments.

CONTINUAL ADJUSTMENT OF INVENTORY RECORDS. REPLACED METER SOFTWARE IN 2010 TO BETTER MANAGE METER INVENTORY RECORDS.

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

TOTAL METERS TESTED EQUAL 9.59%, REASONABLY CLOSE TO THE 10% GOAL.

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	36				36	1
Within Municipality	551				551	2
Total Fire Hydrants	587	0	0	0	587	
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:	1,095
Number of distribution system valves end of year:	1,105
Number of distribution valves operated during year:	802

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	8	Well #4	Magnetic	5/9/2010	1
Station Meter	10	Well #3	Magnetic	5/9/2010	2
Station Meter	12	Well #1	Magnetic	5/9/2010	3

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Outagamie County	
Villages	
LITTLE CHUTE	4,046
Total Villages:	4,046
Towns	
VANDENBROEK	1
Total Towns:	1
Total Outagamie County:	4,047
Total Company:	4,047