



3014 (01-03-11)

ANNUAL REPORT

OF

Name: NEKOOSA WATER UTILITY

Principal Office: 951 MARKET STREET
NEKOOSA, WI 54457

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meter Questions	W-23
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Customers Served	W-27
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEKOOSA WATER UTILITY

Utility Address: 951 MARKET STREET
NEKOOSA, WI 54457

When was utility organized? 1/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOE RUSCH II

Title: CITY CLERK

Office Address:

951 MARKET STREET
NEKOOSA, WI 54457

Telephone: (715) 886 - 7877

Fax Number: (715) 886 - 7901

Email Address: jrusch@nekoosawi.com

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

Name: JON TRAUTMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: jon.trautman@schencksc.com

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

Name: KEN HARTJE

Title: CHAIRPERSON

Office Address:

951 MARKET STREET
NEKOOSA, WI 54457

Telephone: (715) 886 - 4181

Fax Number: (715) 866 - 7901

Email Address:

Are records of utility audited by individuals or firms, other than utility employee?

YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JON TRAUTMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: jon.trautman@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 9/4/2010

Period covered by most recent audit: 1/1/2009-12/31/2009

Names and titles of utility management including manager or superintendent:

Name: GORDON FREEMAN

Title: MAYOR

Office Address:

951 MARKET STREET
NEKOOSA, WI 54457

Telephone: (715) 886 - 7877

Fax Number: (715) 886 - 7901

Email Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

BRAD HAMILTON
KEN HARTJE, COMMITTEE CHAIR
ROBERT SCHULTZ
TERRY SHYMANSKI

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	580,144	599,264	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	245,403	228,617	2
Depreciation Expense (403)	118,675	108,774	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	197,195	147,772	5
Total Operating Expenses	561,273	485,163	
Net Operating Income	18,871	114,101	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	18,871	114,101	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,741	2,685	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	2,741	2,685	
Total Income	21,612	116,786	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,268)	(6,268)	12
Other Income Deductions (426)	102,093	102,895	13
Total Miscellaneous Income Deductions	95,825	96,627	
Income Before Interest Charges	(74,213)	20,159	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	73,541	78,189	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	73,541	78,189	
Net Income	(147,754)	(58,030)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,811,474	2,958,419	20
Balance Transferred from Income (433)	(147,754)	(58,030)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	88,915	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)	2,663,720	2,811,474	

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	580,144	0	580,144	1
Total (Acct. 400):	580,144	0	580,144	
Operation and Maintenance Expense (401-402):				
Derived	245,403	0	245,403	2
Total (Acct. 401-402):	245,403	0	245,403	
Depreciation Expense (403):				
Derived	118,675	0	118,675	3
Total (Acct. 403):	118,675	0	118,675	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	197,195	0	197,195	5
Total (Acct. 408):	197,195	0	197,195	
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:	18,871	0	18,871	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE	2,741		2,741	11
Total (Acct. 419):	2,741	0	2,741	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	2,741	0	2,741	

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	(6,268)	0	(6,268)	14
NONE			0	15
Total (Acct. 425):	(6,268)	0	(6,268)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	102,093	102,093	16
NONE			0	17
Total (Acct. 426):	0	102,093	102,093	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,268)	102,093	95,825	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	73,541	0	73,541	18
Total (Acct. 427):	73,541	0	73,541	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	73,541	0	73,541	
NET INCOME:	(45,661)	(102,093)	(147,754)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,592,515	1,218,959	2,811,474	24
Total (Acct. 216):	1,592,515	1,218,959	2,811,474	
Balance Transferred from Income (433):				
Derived	(45,661)	(102,093)	(147,754)	25
Total (Acct. 433):	(45,661)	(102,093)	(147,754)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as 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):	1,546,854	1,116,866	2,663,720	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
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	580,144	0	0	0	580,144	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	580,144	0	0	0	580,144	

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	62,539	0	62,539	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	62,539	0	62,539	

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	1.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	9,994,996	8,954,399	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,693,086	2,014,089	2
Net Utility Plant	8,301,910	6,940,310	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,327	17,327	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	17,327	17,327	
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)	0	0	9
Total Other Property and Investments	17,327	17,327	
CURRENT AND ACCRUED ASSETS			
Cash (131)	422,668	268,825	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	262,660	461,910	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	56,240	61,591	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	676,081	334,647	18
Plant Materials and Operating Supplies (154)	0	6,312	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,417,649	1,133,285	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	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	0	0	
Total Assets and Other Debits	9,736,886	8,090,922	

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)	1,340,012	1,340,012	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,663,720	2,811,474	35
Total Proprietary Capital	4,003,732	4,151,486	
LONG-TERM DEBT			
Bonds (221)	4,443,654	3,241,604	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	4,443,654	3,241,604	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	249,986	8,502	40
Payables to Municipality (233)	934,602	577,886	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	11,996	12,777	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	11,442	10,925	46
Total Current and Accrued Liabilities	1,208,026	610,090	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	81,474	87,742	49
Total Deferred Credits	81,474	87,742	
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	9,736,886	8,090,922	

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	8,954,399	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)	6,542,823	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,452,173	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	9,994,996	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,058,823	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	634,263	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,693,086	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	8,301,910	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,382,919				1,382,919	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	118,675				118,675	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,399				3,399	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	122,074	0	0	0	122,074	16
Debits during year						17
Book cost of plant retired	446,170				446,170	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	446,170	0	0	0	446,170	25
Balance end of year (111.1)	1,058,823	0	0	0	1,058,823	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)	631,170				631,170	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	102,093				102,093	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	102,093	0	0	0	102,093	16
Debits during year						17
Book cost of plant retired	99,000				99,000	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	99,000	0	0	0	99,000	25
Balance end of year (111.2)	634,263	0	0	0	634,263	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	1
NONUTILITY PROPERTY - LAND	17,327			17,327	2
Total Nonutility Property (121)	17,327	0	0	17,327	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	17,327	0	0	17,327	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	0	6,312	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	0	6,312	

**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)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,340,012	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,340,012</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

A prior period adjustment is reporting in account 200 for a 2007 and 2008 TIF project where additions were not recorded in account 200.

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)	
SAFE DRINKING WATER FUND	03/24/2004	05/01/2023	2.37%	3,043,578	1
WATER PROJECT REVENUE BONDS	10/15/2010	10/15/2037	3.24%	1,400,076	2
Total Bonds (Account 221):				4,443,654	

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	0	1
Accruals:		
Charged water department expense	201,834	2
Charged electric department expense		3
Charged sewer department expense	1,184	4
Other (explain):		
NONE		5
Total Accruals and other credits	203,018	
Taxes paid during year:		
County, state and local taxes	196,639	6
Social Security taxes	5,823	7
PSC Remainder Assessment	556	8
Other (explain):		
NONE		9
Total payments and other debits	203,018	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SAFE DRINKING WATER FUND	12,777	73,541	74,322	11,996	1
Subtotal	12,777	73,541	74,322	11,996	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	12,777	73,541	74,322	11,996	

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):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	56,240	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	56,240	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	676,081	15
Total (Acct. 145):	676,081	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	934,602	22
Total (Acct. 233):	934,602	
Other Deferred Credits (253):		
Regulatory Liability	81,474	23
NONE		24
Total (Acct. 253):	81,474	

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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Due to General (233) - Amount represents operating expenses and debt payments that were paid for by the General Fund

Due from Municipality (145) - Amount includes hydrant rental, utility bills transferred to tax roll, and prior year amounts.

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)	5,963,579	0	0	0	5,963,579	1
Materials and Supplies	3,156	0	0	0	3,156	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,220,871	0	0	0	1,220,871	4
Customer Advances for Construction					0	5
Regulatory Liability	84,608	0	0	0	84,608	6
NONE					0	7
Average Net Rate Base	4,661,256	0	0	0	4,661,256	
Net Operating Income	18,871	0	0	0	18,871	8
Net Operating Income as a percent of						
Average Net Rate Base	0.40%	N/A	N/A	N/A	0.40%	

**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	87,742	0	0	0	87,742	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,268	0	0	0	6,268	3
Other (specify):						
NONE					0	4
Balance End of Year	81,474	0	0	0	81,474	

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)	575,400	595,083	1
Total Sales of Water	575,400	595,083	
Other Operating Revenues			
Forfeited Discounts (470)	2,276	2,092	2
Rents from Water Property (472)	150	330	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,318	1,759	5
Total Other Operating Revenues	4,744	4,181	
Total Operating Revenues	580,144	599,264	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	50,934	48,625	6
Pumping Expenses (620-625)	37,068	36,467	7
Water Treatment Expenses (630-635)	28,055	38,292	8
Transmission and Distribution Expenses (640-655)	49,314	34,799	9
Customer Accounts Expenses (901-906)	17,267	17,496	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	62,765	52,938	12
Total Operation and Maintenance Expenses	245,403	228,617	
Other Operating Expenses			
Depreciation Expense (403)	118,675	108,774	13
Amortization Expense (404-407)		0	14
Taxes (408)	197,195	147,772	15
Total Other Operating Expenses	315,870	256,546	
Total Operating Expenses	561,273	485,163	
NET OPERATING INCOME	18,871	114,101	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	893	40,904	219,943	5
Commercial (461.2)	69	10,614	49,304	6
Industrial (461.3)	9	35,310	75,074	7
Public Authority (461.4)	24	5,350	26,926	8
Total Metered Sales to General Customers (461)	995	92,178	371,247	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		204,153	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	996	92,178	575,400	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
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)	204,153	3
NONE		4
Total Public Fire Protection Service (463)	204,153	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,276	6
Other (specify):		
Total Forfeited Discounts (470)	2,276	
Rents from Water Property (472):		
TURNING ON WATER CHARGES	150	7
Total Rents from Water Property (472)	150	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
BULK WATER SALES	206	9
Return on net investment in meters charged to sewer department	2,112	10
Other (specify):		
Total Other Water Revenues (474)	2,318	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	38,937	40,953	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	8	278	3
Maintenance of Water Source Plant (605)	11,989	7,394	4
Total Source of Supply Expenses	50,934	48,625	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)	3,399	4,376	6
Fuel or Power Purchased for Pumping (622)	30,612	29,477	7
Operation Supplies and Expenses (623)	2,875	2,614	8
Maintenance of Pumping Plant (625)	182	0	9
Total Pumping Expenses	37,068	36,467	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	19,057	34,176	11
Operation Supplies and Expenses (632)	4,224	3,564	12
Maintenance of Water Treatment Plant (635)	4,774	552	13
Total Water Treatment Expenses	28,055	38,292	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	482	100	14
Operation Supplies and Expenses (641)	162	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	4,941	16
Maintenance of Mains (651)	34,066	16,231	17
Maintenance of Services (652)	1,374	3,794	18
Maintenance of Meters (653)	4,405	2,455	19
Maintenance of Hydrants (654)	8,825	7,278	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	49,314	34,799	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,440	625	22
Accounting and Collecting Labor (902)	10,840	10,681	23
Supplies and Expenses (903)	4,987	6,190	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	17,267	17,496	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	10,840	10,727	28
Office Supplies and Expenses (921)	2,816	307	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	4,100	3,850	31
Property Insurance (924)	8,054	7,400	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	31,651	23,485	34
Regulatory Commission Expenses (928)	1,188	1,574	35
Miscellaneous General Expenses (930)	2,339	4,669	36
Transportation Expenses (933)	1,777	926	37
Maintenance of General Plant (935)	0	0	38
Total Administrative and General Expenses	62,765	52,938	
Total Operation and Maintenance Expenses	245,403	228,617	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Maintenance of Mains (651) increased due to more main breaks and repairs in 2010.

Employee Pensions & Benefits (926) increased due to health insurance premiums increased in 2010

Chemicals (631) decreased due to higher usage of chemicals in 2009 than usual.

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		192,000	143,500	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,184	941	2
Net property tax equivalent		190,816	142,559	
Social Security		5,823	4,624	3
PSC Remainder Assessment		556	589	4
Other (specify): NONE			0	5
Total tax expense		197,195	147,772	

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			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.181691				3
County tax rate	mills		4.477861				4
Local tax rate	mills		12.900883				5
School tax rate	mills		9.716620				6
Voc. school tax rate	mills		1.566002				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.843057				10
Less: state credit	mills		1.450555				11
Net tax rate	mills		27.392502				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.900883				14
Combined School Tax Rate	mills		11.282622				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.183505				17
Total Tax Rate	mills		28.843057				18
Ratio of Local and School Tax to Total	dec.		0.838452				19
Total tax net of state credit	mills		27.392502				20
Net Local and School Tax Rate	mills		22.967285				21
Utility Plant, Jan. 1	\$	8,954,399	8,954,399				22
Materials & Supplies	\$	6,312	6,312				23
Subtotal	\$	8,960,711	8,960,711				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,960,711	8,960,711				26
Assessment Ratio	dec.		0.934035				27
Assessed Value	\$	8,369,618	8,369,618				28
Net Local & School Rate	mills		22.967285				29
Tax Equiv. Computed for Current Year	\$	192,227	192,227				30
Tax Equivalent per 1994 PSC Report	\$	58,915					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	192,000					32 33
Tax equiv. for current year (see note 6)	\$	192,000					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	12,396				12,396	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)	214,981				214,981	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	227,377	0	0	0	227,377	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	63,822				63,822	12
Other Power Production Equipment (323)	3,808				3,808	13
Electric Pumping Equipment (325)	97,153				97,153	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,405				2,405	16
Total Pumping Plant	167,188	0	0	0	167,188	
WATER TREATMENT PLANT						
Land and Land Rights (330)	150				150	17
Structures and Improvements (331)	366,352				366,352	18
Sand or Other Media Filtration Equipment (332)	161,575				161,575	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	528,077	0	0	0	528,077	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,363,057				1,363,057	24
Transmission and Distribution Mains (343)	2,194,527	1,314,877	368,014		3,141,390	25
Services (345)	316,508	149,518	44,320		421,706	26
Meters (346)	110,414	34,500	8,122		136,792	27
Hydrants (348)	402,829	102,462	25,714		479,577	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)	248				248	29
Total Transmission and Distribution Plant	4,387,583	1,601,357	446,170	0	5,542,770	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	16,038	3,300			19,338	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)	58,073				58,073	41
Total General Plant	74,111	3,300	0	0	77,411	
Total utility plant in service directly assignable	5,384,336	1,604,657	446,170	0	6,542,823	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,384,336	1,604,657	446,170	0	6,542,823	

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)	469,683				469,683	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	469,683	0	0	0	469,683	
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)	1,571,515				1,571,515	18
Sand or Other Media Filtration Equipment (332)	703,266				703,266	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,274,781	0	0	0	2,274,781	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	161,657				161,657	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	480,966		80,700		400,266	25
Services (345)	102,437		14,400		88,037	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)	61,649		3,900		57,749	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	806,709	0	99,000	0	707,709	
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	3,551,173	0	99,000	0	3,452,173	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,551,173	0	99,000	0	3,452,173	

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			9,499	9,499	1
February			7,963	7,963	2
March			8,659	8,659	3
April			9,932	9,932	4
May			11,146	11,146	5
June			10,867	10,867	6
July			10,257	10,257	7
August			10,985	10,985	8
September			8,550	8,550	9
October			9,634	9,634	10
November			7,880	7,880	11
December			7,593	7,593	12
Total annual pumpage	0	0	112,965	112,965	

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):	112,965	2
Less: Gallons (000's) used in the treatment process:	31	3
Subtotal: Gallons (000's) entering distribution system:	112,934	4
Less: Gallons (000's) sold (Revenue Water):	92,178	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	20,756	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,331	8
Gallons (000's) used for fire protection:	57	9
Gallons (000's) used to prevent freezing of distribution system:	30	10
Gallons (000's) used for other system uses:	665	11
Subtotal Authorized System Uses:	2,083	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	390	14
Gallons (000's) lost due to service leaks or breaks:	76	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	91	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	18,116	18
Subtotal Water Losses:	18,673	19
Percentage of water entering distribution system sold:	82%	20
Percentage of Real and Apparent Losses:	17%	21
If water losses exceed 15%, indicate causes:		22
The losses were due to five streets being redone during the year. Each street required flushing of the pipes which led to increased water loss.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
Since the large number of streets being redone is not a consistent activity, water lost in the future should be decreased.		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.)	793	29
Date of maximum: 05/14/2010		30
Cause of maximum: Main Break		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	101	33
Date of minimum: 06/30/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	223,143	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	978	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)	
CITY 2	4	314	10	750,000	Yes	1
CITY 3	5	50	20	936,000	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	WELL 4	WELL 5		1
Location	CITY 2	CITY 3		2
Purpose	P	P		3
Destination	R	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1964	1970		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	550	700		8
Pump Motor or Standby Engine Mfr	CUMMINGS	US MOTOR		9
Year Installed	2005	2008		10
Type	NATURAL GAS	ELECTRIC		11
Horsepower	250	300		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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	2004	2008	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	125	6
Total capacity in gallons (actual)	180,000	600,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	10
Filters, type (gravity, pressure, other, none)	GRAVITY	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000	750.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	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	1.000	0				0	1
M	D	4.000	5,055				5,055	2
M	D	6.000	35,728				35,728	3
M	D	8.000	41,106	4,919	2,509		43,516	4
M	D	10.000	18,351	4,181	4,181		18,351	5
M	D	12.000	15,953	4,264	4,264		15,953	6
A	D	15.000	100				100	7
M	D	16.000	570				570	8
Total Within Municipality			116,863	13,364	10,954	0	119,273	
Total Utility			116,863	13,364	10,954	0	119,273	

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.

Main additions were financed by the utility using project loans.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	739	105	105		739	20	1
M	1.000	219	16			235	1	2
M	1.500	1				1		3
M	2.000	30				30	2	4
M	3.000	6				6		5
M	4.000	5				5		6
Total Utility		1,000	121	105	0	1,016	23	

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.
Service additions were financed by the utility using project loans.

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	959	100	60		999	0	1
1.000	27	2			29	0	2
1.500	3				3	0	3
2.000	17	2			19	0	4
2.500	0				0	0	5
3.000	7				7	0	6
4.000	3				3	0	7
6.000	0				0	0	8
Total:	1,016	104	60	0	1060	0	

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	878	45	5	4	0	67	999	1
1.000	0	12	0	6	0	11	29	2
1.500	0	1	0	1	0	1	3	3
2.000	0	11	1	7	0	0	19	4
2.500	0	0	0	0	0	0	0	5
3.000	0	1	1	3	0	2	7	6
4.000	0	0	2	0	0	1	3	7
6.000	0	0	0	0	0	0	0	8
Total:	878	70	9	21	0	82	1060	

METERS

Meters (Page W-23)

If Tested During Year column total is zero, please explain.

Meters were not tested during 2010. The utility is planning on testing in 2011.

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

The utility has attempted to comply with PSC testing requirements. They will continue their efforts to meet compliance in 2011. They have begun a plan to replace 100 meters per year.

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

Yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	202	19	14	7	214	* 2
Total Fire Hydrants	202	19	14	7	214	
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:	214
Number of distribution system valves end of year:	260
Number of distribution valves operated during year:	55

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

Explain all reported Adjustments.

When the client reviewed their records, their hydrant count was off by 7 hydrants in prior years. They started the year with 7 more hydrants than what was indicated on the schedule.

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 #5	Turbine	6/2/2009	1
Station Meter	10	Well #4 Booster Meter	Turbine	6/2/2009	2

WATER CUSTOMERS SERVED

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

	Location (a)	Customers End of Year (b)
Wood	County	
	Cities	
	NEKOOSA	978
	Total Cities:	978
Total Wood	County:	978
Total Company:		978