



3015 (01-03-11)

ANNUAL REPORT

OF

Name: VILLAGE OF OAKFIELD MUNICIPAL WATER UTILITY

Principal Office: 341 NORTH MAIN STREET
P.O. BOX 98
OAKFIELD, WI 53065

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 AMY STEINKE of
(Person responsible for accounts)

VILLAGE OF OAKFIELD MUNICIPAL WATER UTILITY, 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)

VILLAGE TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF OAKFIELD MUNICIPAL WATER UTILITY

Utility Address: 341 NORTH MAIN STREET
P.O. BOX 98
OAKFIELD, WI 53065

When was utility organized? 1/1/1931

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: AMY STEINKE

Title: VILLAGE TREASURER

Office Address:

130 NORTH MAIN STREET
P.O. BOX 98
OAKFIELD, WI 53065

Telephone: (920) 583 - 4400

Fax Number: (920) 583 - 2544

Email Address: asteinke@villageofoakfield.com

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

Name: DAVID HAMANN

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: CORSON, PETERSON & HAMANN S.C.

2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 225

Fax Number: (920) 457 - 8148

Email Address: dave@corsonpeterson.com

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

Name: JOHN R BARBEAU

Title: PRESIDENT

Office Address:

130 NORTH MAIN STREET
P.O. BOX 98
OAKFIELD, WI 53065

Telephone: (920) 583 - 4400 EXT

Fax Number: (920) 583 - 2544 EXT

Email Address: jrbarbeau@villageofoakfield.com

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: DAVID HAMANN

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: CORSON, PETERSON & HAMANN S.C.

2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 225

Fax Number: (920) 457 - 8148

Email Address: dave@corsonpeterson.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 10/11/2010

Period covered by most recent audit: 12-31-09

Names and titles of utility management including manager or superintendent:

Name: LARRY OTT

Title: WATER COMMISSIONER

Office Address: VILLAGE OF OAKFIELD
341 NORTH MAIN STREET
P.O. BOX 98
OAKFIELD, WI 53065

Telephone: (920) 979 - 0656

Fax Number: (920) 583 - 2544

Email Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- DAVID CLARK, RESIDENT
- DAROLD COLLIEN, TRUSTEE
- ALAN KAMENSKI, RESIDENT
- LARRY OTT, CO-CHAIRPERSON
- DANIEL REDMAN, CO-CHAIRPERSON
- NEILL STOPPLEWORTH, RESIDENT
- MARK WHYMS, RESIDENT

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)? YES

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

Firm Name: MIDWEST CONTRACT OPERATIONS, INC.
1445 MCMAHON DRIVE
P.O. BOX 2108
NEENAH, WI 54957-2108

Contact Person: RANDY MUCH

Title: PRESIDENT

Telephone: (920) 751 - 4760

Fax Number: (920) 751 - 4767

Email Address: randy@nmscwntp.com

Contract/Agreement beginning-ending dates: 6/1/2010 5/31/2011

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

Operates the wastewater and water systems including the system operations, maintenance and management and also presents monthly reports to Oakfield regularly. Oakfield is responsible for decisions regarding policy-making and governmental functions.

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Amy Steinke is the new village treasurer.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	283,069	268,603	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	174,894	110,242	2
Depreciation Expense (403)	91,181	90,861	3
Amortization Expense (404-407)	0	2,523	4
Taxes (408)	1,433	908	5
Total Operating Expenses	267,508	204,534	
Net Operating Income	15,561	64,069	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,561	64,069	
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)	151	121	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	151	121	
Total Income	15,712	64,190	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(973)	(973)	12
Other Income Deductions (426)	5,249	5,249	13
Total Miscellaneous Income Deductions	4,276	4,276	
Income Before Interest Charges	11,436	59,914	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	44,572	46,218	14
Amortization of Debt Discount and Expense (428)	1,231	1,231	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	45,803	47,449	
Net Income	(34,367)	12,465	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(96,336)	(108,801)	20
Balance Transferred from Income (433)	(34,367)	12,465	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(130,703)	(96,336)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	283,069	0	283,069	1
Total (Acct. 400):	283,069	0	283,069	
Operation and Maintenance Expense (401-402):				
Derived	174,894	0	174,894	2
Total (Acct. 401-402):	174,894	0	174,894	
Depreciation Expense (403):				
Derived	91,181	0	91,181	3
Total (Acct. 403):	91,181	0	91,181	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,433	0	1,433	5
Total (Acct. 408):	1,433	0	1,433	
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:	15,561	0	15,561	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST BEARING ACCOUNTS	151		151	11
Total (Acct. 419):	151	0	151	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	151	0	151	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(973)	0	(973)	14
NONE			0	15
Total (Acct. 425):	(973)	0	(973)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	5,249	5,249	16
NONE			0	17
Total (Acct. 426):	0	5,249	5,249	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(973)	5,249	4,276	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	44,572	0	44,572	18
Total (Acct. 427):	44,572	0	44,572	
Amortization of Debt Discount and Expense (428):				
BOND COSTS	1,231		1,231	19
Total (Acct. 428):	1,231	0	1,231	
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:	45,803	0	45,803	
NET INCOME:	(29,118)	(5,249)	(34,367)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(351,747)	255,411	(96,336)	24
Total (Acct. 216):	(351,747)	255,411	(96,336)	
Balance Transferred from Income (433):				
Derived	(29,118)	(5,249)	(34,367)	25
Total (Acct. 433):	(29,118)	(5,249)	(34,367)	
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 Miscellaneous Nonoperating Income, Account 421.

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):	(380,865)	250,162	(130,703)	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	283,069	0	0	0	283,069	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	106				106	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	282,963	0	0	0	282,963	

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)	3,966,636	3,965,342	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	943,768	846,054	2
Net Utility Plant	3,022,868	3,119,288	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	2,620	1,386	10
Special Deposits (134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	63,446	68,779	15
Other Accounts Receivable (143)	250	500	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,316	1,304	18
Plant Materials and Operating Supplies (154)	11,289	14,969	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	245	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	80,921	87,183	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,181	16,412	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)	229,649	0	32
Total Deferred Debits	244,830	16,412	
Total Assets and Other Debits	3,348,619	3,222,883	

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)	1,334,095	1,334,095	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	(130,703)	(96,336)	35
Total Proprietary Capital	1,203,392	1,237,759	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	390,515	380,520	37
Other long-Term Debt (224)	1,614,846	1,477,540	38
Total Long-Term Debt	2,005,361	1,858,060	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	8,907	473	40
Payables to Municipality (233)	111,160	106,919	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	7,153	6,053	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	127,220	113,445	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	12,646	13,619	49
Total Deferred Credits	12,646	13,619	
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	3,348,619	3,222,883	

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	3,965,342	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)	3,658,611	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	308,025	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	3,966,636	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)	885,904	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	57,864	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	943,768	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,022,868	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)	793,439				793,439	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	91,181				91,181	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,632				1,632	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	92,813	0	0	0	92,813	16
Debits during year						17
Book cost of plant retired	348				348	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	348	0	0	0	348	25
Balance end of year (111.1)	885,904	0	0	0	885,904	26
Footnotes						27

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

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

The Village passed a resolution to bring the tax equivalent to zero effective 01-01-03. Therefore there will not be a value in the related taxes field for an amount charged to the sewer department for taxes.

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)	52,615				52,615	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	5,249				5,249	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	5,249	0	0	0	5,249	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	57,864	0	0	0	57,864	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	11,289	14,969	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	11,289	14,969	

**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)				
SAFE DRINKING WATER LOAN	1,231	428	15,181	1
Total			15,181	
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	1,334,095	1
Changes during year (explain):		2
Balance end of year	<u>1,334,095</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)	1
None					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)		
Advances from Municipality (223)						
ADVANCE FROM GENERAL FUND	01/01/2000	12/31/2010	0.00%	243,050	*	1
ADVANCE FROM TIF 2	06/01/2000	12/31/2010	0.00%	49,500	*	2
ADVANCE FROM TIF 1	12/01/2001	12/31/2010	0.00%	97,965	*	3
Total for Account 223				390,515		
Other Long-Term Debt (224)						
BANK OF OAKFIELD - WATER TOWER	08/03/2010	07/30/2020	3.24%	275,000		4
SAFE DRINKING WATER LOAN	04/23/2003	05/01/2022	2.74%	1,171,166		5
BANK OF OAKFIELD - REFINANCING	07/15/2009	12/15/2013	3.50%	168,680		6
Total for Account 224				1,614,846		
Notes Payable (231)						
NONE	00/00/0000	00/00/0000	0.00%			7
Total for Account 231				0		

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

General footnotes

Advances from the Village and Tif #1 and Tif #2 will be paid back when cash is available. The Village and Tif #1 and Tif #2 have chosen not to charge interest on these advances.

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,433	2
Charged electric department expense		3
Charged sewer department expense		* 4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,433</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,141	7
PSC Remainder Assessment	292	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,433</u>	
Balance end of year	<u><u>0</u></u>	

TAXES ACCRUED (ACCT. 236)

Taxes Accrued (Acct. 236) (Page F-19)

General footnotes

No taxes were charged to the sewer department because the Board has elected to have the tax equivalent be zero.

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
SAFE DRINKING WATER LOAN	5,741	32,954	33,327	5,368	3
BANK OF OAKFIELD - WATER TOWER		3,724	2,185	1,539	4
BANK OF OAKFIELD - REFINANCING	312	7,894	7,960	246	5
Subtotal	6,053	44,572	43,472	7,153	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,053	44,572	43,472	7,153	

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	63,446	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	63,446	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
WATER TOWER RENT (DECEMBER)	250	14
Total (Acct. 143):	250	
Receivables from Municipality (145):		
2010 DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	2,965	* 15
OTHER	351	* 16
Total (Acct. 145):	3,316	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER TOWER PAINTING	229,649	22
Total (Acct. 186):	229,649	
Payables to Municipality (233):		
GENERAL OPERATING EXPENSES PAID BY VILLAGE	2,630	* 23
EMPLOYEE BENEFITS PAID BY VILLAGE	3,530	* 24
TEMPORARY LOAN - FROM SEWER	105,000	* 25
Total (Acct. 233):	111,160	
Other Deferred Credits (253):		
Regulatory Liability	12,646	26
NONE		27
Total (Acct. 253):	12,646	

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.

Costs incurred for painting Elevated Tower #1 are being amortized over seven years. PSC approval letter dated 03-28-11.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Detail provided on page F-22.

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)	3,657,964	0	0	0	3,657,964	1
Materials and Supplies	13,129	0	0	0	13,129	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	839,671	0	0	0	839,671	4
Customer Advances for Construction					0	5
Regulatory Liability	13,132	0	0	0	13,132	6
NONE					0	7
Average Net Rate Base	2,818,290	0	0	0	2,818,290	
Net Operating Income	15,561	0	0	0	15,561	8
Net Operating Income as a percent of						
Average Net Rate Base	0.55%	N/A	N/A	N/A	0.55%	

**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	13,619	0	0	0	13,619	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	973	0	0	0	973	3
Other (specify):					0	4
Balance End of Year	12,646	0	0	0	12,646	

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.

During 2010 the Water Utility borrowed \$275,000 from the Bank of Oakfield to paint the water tower. The loan will be paid back over ten years and has a stated interest rate of 3.25%.

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)	279,396	264,858	1
Total Sales of Water	279,396	264,858	
Other Operating Revenues			
Forfeited Discounts (470)	467	199	2
Rents from Water Property (472)	2,513	3,000	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	693	546	5
Total Other Operating Revenues	3,673	3,745	
Total Operating Revenues	283,069	268,603	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	112,343	62,751	6
General Operating Expenses (680-691)	62,551	47,491	7
Total Operation and Maintenance Expenses	174,894	110,242	
Other Operating Expenses			
Depreciation Expense (403)	91,181	90,861	8
Amortization Expense (404-407)	0	2,523	9
Taxes (408)	1,433	908	10
Total Other Operating Expenses	92,614	94,292	
Total Operating Expenses	267,508	204,534	
NET OPERATING INCOME	15,561	64,069	

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)	361	16,214	120,364	5
Commercial (461.2)	25	1,697	11,776	6
Industrial (461.3)	5	3,132	17,669	7
Public Authority (461.4)	7	803	5,078	8
Total Metered Sales to General Customers (461)	398	21,846	154,887	
Private Fire Protection Service (462)	2		1,559	9
Public Fire Protection Service (463)	398		122,950	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	798	21,846	279,396	

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)	122,950	3
NONE		4
Total Public Fire Protection Service (463)	122,950	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	467	6
Other (specify):		
Total Forfeited Discounts (470)	467	
Rents from Water Property (472):		
WATER TOWER RENT	2,513	7
Total Rents from Water Property (472)	2,513	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
METER RECONNECTION FEES	80	9
Return on net investment in meters charged to sewer department	613	10
Other (specify):		
Total Other Water Revenues (474)	693	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	23,310	22,422	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	21,273	15,379	* 3
Chemicals (630)	5,225	7,209	4
Supplies and Expenses (640)	7,256	6,708	5
Repairs of Water Plant (650)	54,079	9,833	* 6
Transportation Expenses (660)	1,200	1,200	7
Total Plant Operation and Maintenance Expenses	112,343	62,751	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	11,150	5,447	* 8
Office Supplies and Expenses (681)	862	782	9
Outside Services Employed (682)	34,746	24,782	* 10
Insurance Expense (684)	4,279	4,479	11
Employees Pensions and Benefits (686)	11,163	9,892	12
Regulatory Commission Expenses (688)	0	1,759	13
Miscellaneous General Expenses (689)	245	245	14
Uncollectible Accounts (690)	106	105	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	62,551	47,491	
Total Operation and Maintenance Expenses	174,894	110,242	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

The Water Utility contracts with Midwest Contract Operations, Inc. to manage and operate the water system. The contract is being allocated 44% to Salaries and Wages (600) and 20% to Employee Pensions and Benefits (686). The remaining 36% of the costs are various costs that are being charged to Outside Services Employed (682).

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Fuel or Power Purchased for Pumping (620) - More electricity was used in 2010 due to painting of the water tower.

Repairs of Water Plant (650) - Water tower painting project was completed in 2010. The costs associated with this project are being amortized annually over seven years and charged to account 650. The annual amortization is \$38,275.

Administrative and General Salaries (680) - More time was needed in 2010 due to changes in office personnel.

Outside Services Employed (682) - During 2010 the Water Utility had a water system evaluation and plan study completed at a total cost of \$14,300.

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		1,141	677	3
PSC Remainder Assessment		292	231	4
Other (specify): NONE			0	5
Total tax expense		1,433	908	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167547				3
County tax rate	mills		5.303936				4
Local tax rate	mills		8.730941				5
School tax rate	mills		9.783774				6
Voc. school tax rate	mills		1.437375				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.423573				10
Less: state credit	mills		1.265062				11
Net tax rate	mills		24.158511				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.730941				14
Combined School Tax Rate	mills		11.221149				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.952090				17
Total Tax Rate	mills		25.423573				18
Ratio of Local and School Tax to Total	dec.		0.784787				19
Total tax net of state credit	mills		24.158511				20
Net Local and School Tax Rate	mills		18.959286				21
Utility Plant, Jan. 1	\$	3,965,342	3,965,342				22
Materials & Supplies	\$	14,969	14,969				23
Subtotal	\$	3,980,311	3,980,311				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,980,311	3,980,311				26
Assessment Ratio	dec.		1.012884				27
Assessed Value	\$	4,031,593	4,031,593				28
Net Local & School Rate	mills		18.959286				29
Tax Equiv. Computed for Current Year	\$	76,436	76,436				30
Tax Equivalent per 1994 PSC Report	\$	9,266					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

On 07-02-02, the Village passed Resolution 2002-9 establishing a new tax equivalent payment.

"The Oakfield Utility shall make no annual tax equivalent payment beginning January 1, 2003."

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)	17,691				17,691	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)	320,349				320,349	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	338,040	0	0	0	338,040	
PUMPING PLANT						
Land and Land Rights (320)	5,000				5,000	11
Structures and Improvements (321)	808,641				808,641	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	286,432				286,432	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,100,073	0	0	0	1,100,073	
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)	39,208				39,208	21
Total Water Treatment Plant	39,208	0	0	0	39,208	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	740,491				740,491	24
Transmission and Distribution Mains (343)	1,131,016				1,131,016	25
Services (345)	86,983	1,642	348		88,277	26
Meters (346)	59,345				59,345	27
Hydrants (348)	96,850				96,850	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,114,685	1,642	348	0	2,115,979	
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)	425				425	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)	61,936				61,936	40
Miscellaneous Equipment (398)	2,950				2,950	41
Total General Plant	65,311	0	0	0	65,311	
Total utility plant in service directly assignable	3,657,317	1,642	348	0	3,658,611	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,657,317	1,642	348	0	3,658,611	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	221,132				221,132	25
Services (345)	66,032				66,032	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)	20,861				20,861	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	308,025	0	0	0	308,025	
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	308,025	0	0	0	308,025	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	308,025	0	0	0	308,025	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,913	2,913	1
February			4,025	4,025	2
March			4,340	4,340	3
April			3,032	3,032	4
May			2,817	2,817	5
June			2,212	2,212	6
July			2,660	2,660	7
August			3,495	3,495	8
September			3,194	3,194	9
October			2,598	2,598	10
November			2,265	2,265	11
December			2,452	2,452	12
Total annual pumpage	0	0	36,003	36,003	

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):	36,003	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	36,003	4
Less: Gallons (000's) sold (Revenue Water):	21,846	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	14,157	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	434	8
Gallons (000's) used for fire protection:	75	9
Gallons (000's) used to prevent freezing of distribution system:	0	10
Gallons (000's) used for other system uses:	299	11
Subtotal Authorized System Uses:	808	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	3,700	14
Gallons (000's) lost due to service leaks or breaks:	0	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	20	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) unknown/not accounted for:	9,629	18
Subtotal Water Losses:	13,349	19
Percentage of water entering distribution system sold:	61%	20
Percentage of Real and Apparent Losses:	37%	21
If water losses exceed 25%, indicate causes:		22
The water tower was painted during 2010. It is not known how much water was lost through pressure reducing valves while tower was being painted. Also there was a water leak found at Well #5.		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
Water leak repaired at Well #5.		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.)	311	29
Date of maximum: 08/18/2010		30
Cause of maximum: Filling water tower after painting was completed.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	33
Date of minimum: 06/03/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	196,611	35
If water is purchased:		36
Vendor Name: N/A		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	5	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,075	43
Outside municipality?	0	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)	
MAIN STREET #2	BF 813	471	17	504,000	Yes	1
W8201 PRAIRIE ROAD #5	PF RX236	275	15	583,200	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	2B	2P	2PS	1
Location	2ND & WAUPUN ST	343 N. MAIN STREET	343 N. MAIN STREET	2
Purpose	B	P	S	3
Destination	D	D	D	4
Pump Manufacturer	PACO	SIMMONS	CONTINENTAL	5
Year Installed	1993	2008	1968	6
Type	OTHER	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	300	500	350	8
Pump Motor or Standby Engine Mfr	PACO	USEM	CONTINENTAL	9
Year Installed	1993	2008	1968	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	20	100	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5B	5BS	5P	15
Location	ELM STREET	ELM STREET	W8201 PRAIRIE RD	16
Purpose	B	S	P	17
Destination	D	D	D	18
Pump Manufacturer	CRANE	CRANE	AMERICAN TURBINE	19
Year Installed	2003	2003	2003	20
Type	OTHER	OTHER	VERTICAL TURBINE	21
Actual Capacity (gpm)	600	600	405	22
Pump Motor or Standby Engine Mfr	US MOTORS	KOHLER 80	US MOTOR	23
Year Installed	2003	2003	2003	24
Type	ELECTRIC	DIESEL	ELECTRIC	25
Horsepower	50	50	50	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	5PS			1
Location	W8201 PRAIRIE ROAD			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	AMERICAN TURBINE			5
Year Installed	2003			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	405			8
Pump Motor or Standby Engine Mfr	KOHLER 80			10
Year Installed	2003			11
Type	DIESEL			12
Horsepower	100			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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	145		6
Total capacity in gallons (actual)	500,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	631				631	1
M	D	6.000	21,311				21,311	2
M	D	8.000	12,762				12,762	3
P	D	8.000	345				345	4
M	D	10.000	8,942				8,942	5
M	D	12.000	9,929				9,929	6
Total Within Municipality			53,920	0	0	0	53,920	
Total Utility			53,920	0	0	0	53,920	

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	352				352	1	1
P	1.000	19				19	6	2
M	1.000	55	1	1		55	29	3
M	1.500	2				2	0	4
P	2.000	1				1	0	5
M	2.000	4				4	1	6
M	3.000	2				2	0	7
Total Utility		435	1	1	0	435	37	

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	467			(27)	440	18	*	1
1.000	8				8	0		2
1.500	3				3	0		3
2.000	4			1	5	0	*	4
3.000	2				2	0		5
6.000	1				1	0		6
Total:	485	0	0	(26)	459	18		

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	360	18	2	3	0	57	440	*	1
1.000	1	3	1	1	0	2	8		2
1.500	0	2	0	0	0	1	3		3
2.000	0	1	1	2	0	1	5	*	4
3.000	0	1	0	1	0	0	2		5
6.000	0	0	1	0	0	0	1		6
Total:	361	25	5	7	0	61	459		

METERS

Meters (Page W-23)

Explain all reported adjustments.

Meters are being adjusted to match physical inventory.

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

The Utility attempts to test 10% of their total meters each year however in 2010 additional time was spent on the water tower painting project.

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.

No. The station meters are scheduled to be tested in 2011.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

Additional time was spent on the water tower painting project in 2010. The 6" meter is scheduled to be tested in 2011.

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	1				1	1
Within Municipality	68				68	2
Total Fire Hydrants	69	0	0	0	69	
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:	69
Number of distribution system valves end of year:	166
Number of distribution valves operated during year:	119

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	WELL #5 - PRAIRIE ROAD	Magnetic		* 1
Station Meter	6	WELL #2 - MAIN STREET	Magnetic		* 2

LIST OF ALL STATION AND WHOLESALE METERS

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

General footnotes

Both station meters are scheduled to be tested in 2011.

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)
Fond du Lac County	
Villages	
OAKFIELD	396
Total Villages:	396
Total Fond du Lac County:	396
Total Company:	396