



3014 (01-03-11)

ANNUAL REPORT

OF

Name: OSCEOLA MUNICIPAL WATER UTILITY

Principal Office: 310 CHIEFTAIN STREET
P.O. BOX 217
OSCEOLA, WI 54020

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 NEIL SOLTIS of
(Person responsible for accounts)

OSCEOLA 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) 03/29/2011
(Date)

VILLAGE ADMINISTRATOR
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

The Village Board
Village of Osceola
Osceola, Wisconsin

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

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

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

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

Johnson Block & Co., Inc.
March 30, 2011
Madison, WI

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OSCEOLA MUNICIPAL WATER UTILITY

Utility Address: 310 CHIEFTAIN STREET
P.O. BOX 217
OSCEOLA, WI 54020

When was utility organized? 1/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: NEIL SOLTIS

Title: VILLAGE ADMINISTRATOR

Office Address:

310 CHIEFTAIN STREET
P.O. BOX 217
OSCEOLA, WI 54020

Telephone: (715) 294 - 3498

Fax Number: (715) 294 - 2210

Email Address: Neil@vil.osceola.wi.us

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

Name: KEVIN KRYSINSKI

Title: PARTNER

Office Address: JOHNSON BLOCK AND COMPANY, INC.

49 KESSEL COURT, SUITE 210
MADISON, WI 53711

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

Email Address: kkrysinski@johnsonblock.com

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

Name: KATHY DEMULLING

Title: VILLAGE PRESIDENT

Office Address:

310 CHIEFTAIN STREET
P.O. BOX 217
OSCEOLA, WI 54020

Telephone: (715) 294 - 3498

Fax Number: (715) 294 - 2210

Email Address:

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

YES

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

Name: KEVIN KRYSINSKI

Title: PARTNER

Office Address: JOHNSON BLOCK AND COMPANY, INC

49 KESSEL COURT, SUITE 210
MADISON, WI 53711

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

Email Address: kkrysinski@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/12/2010

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

Names and titles of utility management including manager or superintendent:

Name: NEIL SOLTIS

Title: VILLAGE ADMINISTRATOR

Office Address:

310 CHIEFTAIN STREET
P.O. BOX 217
OSCEOLA, WI 54020

Telephone: (715) 294 - 3498

Fax Number: (715) 294 - 2210

Email Address: Neil@vil.osceola.wi.us

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR MARK CAMPBELL, TRUSTEE
- MS KATHY DEMULLING, PRESIDENT
- MR KEN JANES, TRUSTEE
- MR WALT PISZCZEK, TRUSTEE
- MR DON STOCKER, TRUSTEE
- MR PURNAL TRACY, TRUSTEE
- MR RODNEY TURNER, TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	569,638	574,443	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	202,329	179,474	2
Depreciation Expense (403)	127,321	120,678	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	122,792	108,413	5
Total Operating Expenses	452,442	408,565	
Net Operating Income	117,196	165,878	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	117,196	165,878	
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)	18,315	27,373	10
Miscellaneous Nonoperating Income (421)	99,090	398,472	11
Total Other Income	117,405	425,845	
Total Income	234,601	591,723	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,639)	(6,639)	12
Other Income Deductions (426)	39,997	39,997	13
Total Miscellaneous Income Deductions	33,358	33,358	
Income Before Interest Charges	201,243	558,365	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	132,167	136,131	14
Amortization of Debt Discount and Expense (428)	3,295	2,420	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	15,806	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	135,462	154,357	
Net Income	65,781	404,008	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,523,306	3,231,826	20
Balance Transferred from Income (433)	65,781	404,008	21
Miscellaneous Credits to Surplus (434)	8,939	0	22
Miscellaneous Debits to Surplus--Debit (435)	35,258	112,528	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)	3,562,768	3,523,306	

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	569,638	0	569,638	1
Total (Acct. 400):	569,638	0	569,638	
Operation and Maintenance Expense (401-402):				
Derived	202,329	0	202,329	2
Total (Acct. 401-402):	202,329	0	202,329	
Depreciation Expense (403):				
Derived	127,321	0	127,321	3
Total (Acct. 403):	127,321	0	127,321	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	122,792	0	122,792	5
Total (Acct. 408):	122,792	0	122,792	
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:	117,196	0	117,196	
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 - INVESTMENTS	3,193	0	3,193	11
INTEREST - SPECIAL ASSESSMENTS	15,122		15,122	12
Total (Acct. 419):	18,315	0	18,315	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		(63)	(63)	13

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
GRANT REVENUE	99,153		99,153	14
Total (Acct. 421):	99,153	(63)	99,090	
TOTAL OTHER INCOME:	117,468	(63)	117,405	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(6,639)	0	(6,639)	15
NONE			0	16
Total (Acct. 425):	(6,639)	0	(6,639)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	39,997	39,997	17
NONE			0	18
Total (Acct. 426):	0	39,997	39,997	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,639)	39,997	33,358	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	132,167	0	132,167	19
Total (Acct. 427):	132,167	0	132,167	
Amortization of Debt Discount and Expense (428):				
DEBT ISSUANCE COST	875	0	875	20
AMORTIZATION DEBT DISCOUNT	2,420		2,420	21
Total (Acct. 428):	3,295	0	3,295	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	135,462	0	135,462	
NET INCOME:	105,841	(40,060)	65,781	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,070,508	2,452,798	3,523,306	26
Total (Acct. 216):	1,070,508	2,452,798	3,523,306	

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				
Balance Transferred from Income (433):				
Derived	105,841	(40,060)	65,781	27
Total (Acct. 433):	105,841	(40,060)	65,781	
Miscellaneous Credits to Surplus (434):				
12/31/09 ADJUST PUBLIC FIRE PROTECTION AJE 52	3,879	0	3,879	28
12/31/09 ADJUST ACCRUED VAC AJE 47	5,060		5,060	29
Total (Acct. 434):	8,939	0	8,939	
Miscellaneous Debits to Surplus--Debit (435):				
GAIN/LOSS ON RETIREMENT OF WELL #3	35,258		35,258	30
Total (Acct. 435)--Debit:	35,258	0	35,258	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,150,030	2,412,738	3,562,768	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.
Adjustments to adjust accrued expenses in 2009

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.
Loss on sale of assets 35,258

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	569,638	0	0	0	569,638	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	569,638	0	0	0	569,638	

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	58,424	0	58,424	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	58,424	0	58,424	

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)	8,263,832	8,225,727	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,491,304	1,392,343	2
Net Utility Plant	6,772,528	6,833,384	
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)	260,906	257,921	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	260,906	257,921	
CURRENT AND ACCRUED ASSETS			
Cash (131)	58,885	(62,064)	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	91,315	89,184	15
Other Accounts Receivable (143)	58,007	61,834	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	140,000	160,000	18
Plant Materials and Operating Supplies (154)	9,719	13,911	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)	152,482	183,187	26
Total Current and Accrued Assets	510,408	446,052	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	32,666	35,086	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	32,666	35,086	
Total Assets and Other Debits	7,576,508	7,572,443	

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)	1,185,335	1,185,335	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,562,768	3,523,306	35
Total Proprietary Capital	4,748,103	4,708,641	
LONG-TERM DEBT			
Bonds (221)	2,590,039	2,615,431	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,590,039	2,615,431	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	10,672	25,094	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	120,007	105,985	43
Interest Accrued (237)	16,784	17,791	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	4,612	6,571	46
Total Current and Accrued Liabilities	152,075	155,441	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	86,291	92,930	49
Total Deferred Credits	86,291	92,930	
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	7,576,508	7,572,443	

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	8,225,727	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)	5,751,779	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,510,353	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)	1,700				8
Total Utility Plant	8,263,832	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)	1,147,448	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	343,856	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	1,491,304	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	6,772,528	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)	1,088,485				1,088,485	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	127,321				127,321	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,000				4,000	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	35,258				35,258	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	166,579	0	0	0	166,579	16
Debits during year						17
Book cost of plant retired	107,616				107,616	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	107,616	0	0	0	107,616	25
Balance end of year (111.1)	1,147,448	0	0	0	1,147,448	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)	303,858				303,858	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	39,997				39,997	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
ROUNDING	1				1	12
					0	13
					0	14
					0	15
Total credits	39,998	0	0	0	39,998	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)	343,856	0	0	0	343,856	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
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)	9,719	13,911	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	9,719	13,911	

**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)				
BOND ISSUE COSTS RELATED TO 2001	2,420	428	32,666	1
Total			32,666	
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	1,185,335	1
Changes during year (explain):		2
Balance end of year	<u><u>1,185,335</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2001 BOND	12/11/2001	12/01/2021	5.05%	1,425,000	1
2005 BOND	12/01/2005	12/01/2023	5.00%	410,000	2
2006 BOND	02/01/2006	03/01/2016	4.80%	162,600	3
2007 NOTE	06/12/2007	12/01/2008	4.74%	460,849	4
2009 BOND	10/28/2009	05/01/2029	2.63%	131,590	5
Total Bonds (Account 221):				2,590,039	

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%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	105,985	1
Accruals:		
Charged water department expense	122,792	2
Charged electric department expense		3
Charged sewer department expense	1,311	4
Other (explain):		
NONE		5
Total Accruals and other credits	124,103	
Taxes paid during year:		
County, state and local taxes	105,985	6
Social Security taxes	3,559	7
PSC Remainder Assessment	537	8
Other (explain):		
NONE		9
Total payments and other debits	110,081	
Balance end of year	120,007	

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)					
MORTGAGE REVENUE BONDS	6,547	78,176	78,560	6,163	1
WATER BOND PROCEEDS-05	1,729	20,729	20,750	1,708	2
2/1/2006 S/A WATER EXTENSION BONDS	7,588	8,022	9,106	6,504	3
CWFL	34	2,592	2,041	585	4
6/27/07 \$500,000	1,893	22,648	22,717	1,824	5
Subtotal	17,791	132,167	133,174	16,784	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
GENERAL OBLIGATION NOTES	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	17,791	132,167	133,174	16,784	

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):		
CD DEBT RESERVE 2006 BONDS	31,650	3
CD DEBT RESERVE 2001 BONDS	229,256	4
Total (Acct. 125):	260,906	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	91,315	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	91,315	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	1,850	15
PROPERTY TAXES RECEIVABLE	56,157	16
Total (Acct. 143):	58,007	
Receivables from Municipality (145):		
DUE FROM TIF #2	140,000	17
Total (Acct. 145):	140,000	

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		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	86,291	25
NONE		26
Total (Acct. 253):	86,291	

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.

Done .

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)	5,632,872	0	0	0	5,632,872	1
Materials and Supplies	11,815	0	0	0	11,815	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,117,966	0	0	0	1,117,966	4
Customer Advances for Construction					0	5
Regulatory Liability	89,610	0	0	0	89,610	6
NONE					0	7
Average Net Rate Base	4,437,111	0	0	0	4,437,111	
Net Operating Income	117,196	0	0	0	117,196	8
Net Operating Income as a percent of						
Average Net Rate Base	2.64%	N/A	N/A	N/A	2.64%	

**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	92,930	0	0	0	92,930	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,639	0	0	0	6,639	3
Other (specify):					0	4
Balance End of Year	86,291	0	0	0	86,291	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

THE VILLAGE COMPLETED WELL #3 IMPROVEMENTS IN 2010.

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)	560,406	563,729	1
Total Sales of Water	560,406	563,729	
Other Operating Revenues			
Forfeited Discounts (470)	3,487	3,852	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,745	6,862	5
Total Other Operating Revenues	9,232	10,714	
Total Operating Revenues	569,638	574,443	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	35,934	34,712	7
Water Treatment Expenses (630-635)	31,918	25,118	8
Transmission and Distribution Expenses (640-655)	65,777	51,917	9
Customer Accounts Expenses (901-906)	14,143	12,063	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	54,557	55,664	12
Total Operation and Maintenance Expenses	202,329	179,474	
Other Operating Expenses			
Depreciation Expense (403)	127,321	120,678	13
Amortization Expense (404-407)		0	14
Taxes (408)	122,792	108,413	15
Total Other Operating Expenses	250,113	229,091	
Total Operating Expenses	452,442	408,565	
NET OPERATING INCOME	117,196	165,878	

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)	1,009	34,488	155,120	5
Commercial (461.2)	142	25,413	83,361	6
Industrial (461.3)	28	19,017	35,499	7
Public Authority (461.4)	28	10,781	29,016	8
Total Metered Sales to General Customers (461)	1,207	89,699	302,996	
Private Fire Protection Service (462)	1		28,032	9
Public Fire Protection Service (463)	1		229,378	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,209	89,699	560,406	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
NONE		3
Amount billed (usually per rate schedule F-1 or Fd-1)	229,378	4
Total Public Fire Protection Service (463)	229,378	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,487	6
Other (specify):		
NONE		7
Total Forfeited Discounts (470)	3,487	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OUTDOOR USE MTR INSTALL CHG	1,400	10
MISC- POOL FILL, ETC	294	11
MISC-REPAIR, RECON	1,437	12
IMPACT FEE REV REALIZED	420	13
Return on net investment in meters charged to sewer department	2,194	14
Other (specify):		
Total Other Water Revenues (474)	5,745	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	9,715	8,705	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	20,064	20,888	7
Operation Supplies and Expenses (623)	1,217	4,356	8
Maintenance of Pumping Plant (625)	4,938	763	9
Total Pumping Expenses	35,934	34,712	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,045	1,659	10
Chemicals (631)	24,639	22,708	11
Operation Supplies and Expenses (632)	4,159	681	12
Maintenance of Water Treatment Plant (635)	75	70	13
Total Water Treatment Expenses	31,918	25,118	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	19,091	24,003	14
Operation Supplies and Expenses (641)	24,506	9,684	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	1,129	665	17
Maintenance of Services (652)	288	3,787	18
Maintenance of Meters (653)	12,145	9,369	19
Maintenance of Hydrants (654)	4,616	3,628	20
Maintenance of Other Plant (655)	4,002	781	21
Total Transmission and Distribution Expenses	65,777	51,917	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,792	5,013	22
Accounting and Collecting Labor (902)	891	4,126	23
Supplies and Expenses (903)	5,460	2,924	24
Uncollectible Accounts (904)	0	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	0	26
Total Customer Accounts Expenses	14,143	12,063	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	24,151	25,636	28
Office Supplies and Expenses (921)	682	531	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	5,444	6,923	31
Property Insurance (924)	4,017	4,756	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	19,000	17,086	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	733	732	36
Transportation Expenses (933)	530	0	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	54,557	55,664	
Total Operation and Maintenance Expenses	202,329	179,474	

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.

In 2010, there was an adjustment to inventory,

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		120,007	105,985	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,311	1,157	2
Net property tax equivalent		118,696	104,828	
Social Security		3,559	3,048	3
PSC Remainder Assessment		537	537	4
Other (specify):				
NONE			0	5
Total tax expense		122,792	108,413	

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			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175105				3
County tax rate	mills		4.781487				4
Local tax rate	mills		5.653431				5
School tax rate	mills		9.291462				6
Voc. school tax rate	mills		1.176277				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.077762				10
Less: state credit	mills		1.321920				11
Net tax rate	mills		19.755842				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.653431				14
Combined School Tax Rate	mills		10.467739				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.121170				17
Total Tax Rate	mills		21.077762				18
Ratio of Local and School Tax to Total	dec.		0.764843				19
Total tax net of state credit	mills		19.755842				20
Net Local and School Tax Rate	mills		15.110109				21
Utility Plant, Jan. 1	\$	8,225,727	8,225,727				22
Materials & Supplies	\$	13,911	13,911				23
Subtotal	\$	8,239,638	8,239,638				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,239,638	8,239,638				26
Assessment Ratio	dec.		0.963894				27
Assessed Value	\$	7,942,138	7,942,138				28
Net Local & School Rate	mills		15.110109				29
Tax Equiv. Computed for Current Year	\$	120,007	120,007				30
Tax Equivalent per 1994 PSC Report	\$	26,898					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	120,007					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)	36,001				36,001	4
Structures and Improvements (311)	356,528				356,528	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	107,616	345,428	107,616		345,428	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	239,925				239,925	10
Total Source of Supply Plant	740,070	345,428	107,616	0	977,882	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	145,060				145,060	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	297,892				297,892	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	84,268				84,268	16
Total Pumping Plant	527,220	0	0	0	527,220	
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)	6,732				6,732	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	6,732	0	0	0	6,732	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	940				940	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,338,931				1,338,931	24
Transmission and Distribution Mains (343)	2,008,801				2,008,801	25
Services (345)	348,247			1	348,248	26
Meters (346)	180,040				180,040	27
Hydrants (348)	229,294				229,294	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)	5,933				5,933	29
Total Transmission and Distribution Plant	4,112,186	0	0	1	4,112,187	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	630				630	32
Computer Equipment (391.1)	17,444				17,444	33
Transportation Equipment (392)	14,594			1	14,595	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)	95,089				95,089	41
Total General Plant	127,757	0	0	1	127,758	
Total utility plant in service directly assignable	5,513,965	345,428	107,616	2	5,751,779	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,513,965	345,428	107,616	2	5,751,779	

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

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

The Village redid Well #3 in 2010. This was financed by the community.

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

The Village retired the old well #3 in 2010

If Adjustments for any account are nonzero, please explain.

The adjustments are for rounding.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,935,324				1,935,324	25
Services (345)	352,503				352,503	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)	222,527			(1)	222,526	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,510,354	0	0	(1)	2,510,353	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,510,354	0	0	(1)	2,510,353	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,510,354	0	0	(1)	2,510,353	

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

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

If Adjustments for any account are nonzero, please explain.

The adjustment is for rounding.

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			6,220	6,220	1
February			5,708	5,708	2
March			6,808	6,808	3
April			8,005	8,005	4
May			10,070	10,070	5
June			9,258	9,258	6
July			9,511	9,511	7
August			9,920	9,920	8
September			7,826	7,826	9
October			7,231	7,231	10
November			6,737	6,737	11
December			6,040	6,040	12
Total annual pumpage	0	0	93,334	93,334	

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):	93,334	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	93,334	4
Less: Gallons (000's) sold (Revenue Water):	89,699	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	3,635	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,860	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:	303	10
Gallons (000's) used for other system uses:	1,508	11
Subtotal Authorized System Uses:	3,671	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:		14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	(36)	18
Subtotal Water Losses:	(36)	19
Percentage of water entering distribution system sold:	96%	20
Percentage of Real and Apparent Losses:	-0%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	564	29
Date of maximum: 10/29/2010		30
Cause of maximum: tower repair		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	83	33
Date of minimum: 01/01/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	167,879	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:	0	40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,011	43
Outside municipality?	1	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)	
#3	#3	593	10	792,000	Yes	1
#4	#4	600	24	1,500,000	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	#3	#4		1
Location	#3	#4		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	US ELECTRIC	US ELECTRIC		5
Year Installed	2001	2005		6
Type	OTHER	VERTICAL TURBINE		7
Actual Capacity (gpm)	650	1,500		8
Pump Motor or Standby Engine Mfr	JOHN DEERE TRACTOR	KATOLIGHT SED400		9 10
Year Installed	2001	2005		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	250		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 24
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	#2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1968	2001		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	95	146		6
Total capacity in gallons (actual)	100,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	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	4.000	1,969				1,969	1
M	D	6.000	31,637				31,637	2
M	D	8.000	33,537				33,537	3
M	D	10.000	2,942				2,942	4
M	D	12.000	48,827				48,827	5
M	D	16.000	1,586				1,586	6
M	D	20.000	7				7	7
Total Within Municipality			120,505	0	0	0	120,505	
Total Utility			120,505	0	0	0	120,505	

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	391				391		1
M	1.000	622				622	265	2
M	1.250	9				9		3
M	1.500	58				58	6	4
M	2.000	18				18	1	5
M	3.000	4				4		6
M	4.000	2				2		7
M	6.000	3				3	3	8
M	8.000	12				12	7	9
M	12.000	3				3	3	10
Total Utility		1,122	0	0	0	1,122	285	

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)	
0.750	996			(32)	964	219	1
1.000	28				28	14	2
1.250	18			(1)	17	17	3
1.500	32			(1)	31	8	4
2.000	29			(5)	24	13	5
3.000	11			(1)	10	8	6
4.000	5			(1)	4	4	7
6.000	0				0	0	8
Total:	1,119	0	0	(41)	1078	283	

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)	
0.750	822	67	5	11	0	59	964	1
1.000	4	14	6	4	0	0	28	2
1.250	0	10	5	1	0	1	17	3
1.500	0	24	6	0	0	1	31	4
2.000	0	13	3	5	0	3	24	5
3.000	0	5	1	3	0	1	10	6
4.000	0	1	1	2	0	0	4	7
6.000	0	0	0	0	0	0	0	8
Total:	826	134	27	26	0	65	1078	

METERS

Meters (Page W-23)

Explain all reported adjustments.

The village capitalized meter parts as meters in prior years and the adjustments are to record the actual count.

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	224				224	2
Total Fire Hydrants	224	0	0	0	224	
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:	232
Number of distribution system valves end of year:	285
Number of distribution valves operated during year:	178

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	<= 4-inch	Portable tester	Turbine	9/2/2010	1
Station Meter	8	Well 3	Other	8/16/2002	2
Station Meter	12	Well 4	Magnetic	9/2/2010	3

LIST OF ALL STATION AND WHOLESALE METERS

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

If Meter Type is "other," please explain.

Propeller

WATER CUSTOMERS SERVED

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

	Location (a)	Customers End of Year (b)
Polk	County	
	Villages	
	OSCEOLA	1,011
	Total Villages:	1,011
	Towns	
	FARMINGTON	1
	Total Towns:	1
Total Polk	County:	1,012
Total Company:		1,012