



3015 (01-03-11)

ANNUAL REPORT

OF

Name: RANDOLPH WATER UTILITY

Principal Office: 248 WEST STROUD STREET
RANDOLPH, WI 53956-1292

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 ELLEN JUNG of
(Person responsible for accounts)

RANDOLPH 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) 03/31/2011
(Date)

CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RANDOLPH WATER UTILITY

Utility Address: 248 WEST STROUD STREET
RANDOLPH, WI 53956-1292

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ELLEN JUNG

Title: CLERK

Office Address:

248 WEST STROUD STREET
RANDOLPH, WI 53956

Telephone: (920) 326 - 4600

Fax Number: (920) 326 - 4603

Email Address: RANDOLPHVILL@CENTURYTEL.NET

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

Name: DEAN S. TILLEMA, CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC

111 E MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

Email Address: deant@yourcpas.net

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

Name: KEN IRELAND

Title: VILLAGE PRESIDENT

Office Address:

248 WEST STROUD STREET
RANDOLPH, WI 53956

Telephone: (920) 326 - 4600

Fax Number: (920) 326 - 4603

Email Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: DEAN S. TILLEMA, CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC

111 E MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

Email Address: deant@yourcpas.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: PETER WORECK

Title: SUPERINTENDENT

Office Address:

248 WEST STROUD STREET
RANDOLPH, WI 53956

Telephone: (920) 326 - 4600

Fax Number: (920) 326 - 4603

Email Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

JAMES BOOMSMA

RICHARD NIEMAN

STEVE OOSTERHOUSE

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)	250,534	252,806	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	132,562	127,583	2
Depreciation Expense (403)	86,494	84,962	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	52,606	93,751	5
Total Operating Expenses	271,662	306,296	
Net Operating Income	(21,128)	(53,490)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(21,128)	(53,490)	
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)	11,944	509	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	11,944	509	
Total Income	(9,184)	(52,981)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,104)	(3,104)	12
Other Income Deductions (426)	10,249	10,249	13
Total Miscellaneous Income Deductions	7,145	7,145	
Income Before Interest Charges	(16,329)	(60,126)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	101,212	103,159	14
Amortization of Debt Discount and Expense (428)	2,071	2,071	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	103,283	105,230	
Net Income	(119,612)	(165,356)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	149,207	314,563	20
Balance Transferred from Income (433)	(119,612)	(165,356)	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)	29,595	149,207	

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	250,534	0	250,534	1
Total (Acct. 400):	250,534	0	250,534	
Operation and Maintenance Expense (401-402):				
Derived	132,562	0	132,562	2
Total (Acct. 401-402):	132,562	0	132,562	
Depreciation Expense (403):				
Derived	86,494	0	86,494	3
Total (Acct. 403):	86,494	0	86,494	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	52,606	0	52,606	5
Total (Acct. 408):	52,606	0	52,606	
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:	(21,128)	0	(21,128)	
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 EARNED ON TEMPORARY INVESTMENTS	11,944		11,944	11
Total (Acct. 419):	11,944	0	11,944	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	11,944	0	11,944	

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	(3,104)	0	(3,104)	14
NONE			0	15
Total (Acct. 425):	(3,104)	0	(3,104)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	10,249	10,249	16
NONE			0	17
Total (Acct. 426):	0	10,249	10,249	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,104)	10,249	7,145	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	101,212	0	101,212	18
Total (Acct. 427):	101,212	0	101,212	
Amortization of Debt Discount and Expense (428):				
NONE	2,071		2,071	19
Total (Acct. 428):	2,071	0	2,071	
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:	103,283	0	103,283	
NET INCOME:	(109,363)	(10,249)	(119,612)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(336,009)	485,216	149,207	24
Total (Acct. 216):	(336,009)	485,216	149,207	
Balance Transferred from Income (433):				
Derived	(109,363)	(10,249)	(119,612)	25
Total (Acct. 433):	(109,363)	(10,249)	(119,612)	
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):	(445,372)	474,967	29,595	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	250,534	0	0	0	250,534	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	250,534	0	0	0	250,534	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.0	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)	4,996,302	4,793,636	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	939,752	845,123	2
Net Utility Plant	4,056,550	3,948,513	
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)	790,017	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	790,017	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)		50	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	610,688	618,903	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	43,493	46,618	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	848,518	18
Plant Materials and Operating Supplies (154)	2,433	2,430	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	656,614	1,516,519	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,946	19,017	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	16,946	19,017	
Total Assets and Other Debits	5,520,127	5,484,049	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,096,261	1,978,405	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	29,595	149,207	35
Total Proprietary Capital	2,125,856	2,127,612	
LONG-TERM DEBT			
Bonds (221)	2,515,000	2,600,000	36
Advances from Municipality (223)	618,724	0	37
Other long-Term Debt (224)	153,761	169,100	38
Total Long-Term Debt	3,287,485	2,769,100	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	2,287	1,308	40
Payables to Municipality (233)	0	203,378	41
Customer Deposits (235)			42
Taxes Accrued (236)	35,600	310,696	43
Interest Accrued (237)	21,302	22,127	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	7,243	6,370	46
Total Current and Accrued Liabilities	66,432	543,879	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	40,354	43,458	49
Total Deferred Credits	40,354	43,458	
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	5,520,127	5,484,049	

BALANCE SHEET

Balance Sheet (Page F-07)

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

In conjunction with a rate increase application in 2010, the Village passed a resolution fixing the charge at \$50,000 for 2010 and beyond.

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	4,793,636	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)	4,172,778	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	609,417	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)	214,107				7
Total Utility Plant	4,996,302	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)	805,300	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	134,452	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	939,752	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	4,056,550	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)	720,920				720,920	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	86,494				86,494	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	261				261	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	86,755	0	0	0	86,755	16
Debits during year						17
Book cost of plant retired	2,375				2,375	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,375	0	0	0	2,375	25
Balance end of year (111.1)	805,300	0	0	0	805,300	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)	124,203				124,203	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	10,249				10,249	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	10,249	0	0	0	10,249	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)	134,452	0	0	0	134,452	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)	2,433	2,430	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	2,433	2,430	

**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)				
REVENUE BONDS	2,071	428	16,946	1
Total			16,946	
Unamortized premium on debt (251)				
NONE		0		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	1,978,405	1
Changes during year (explain):		
REV. BOND PAYMENT MADE BY TIF	117,856	2
Balance end of year	<u>2,096,261</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)	
WATER REVENUE BONDS (TIF OBLIGATION)	03/01/2000	05/01/2020	0.00%	435,000	1
WATER REVENUE BONDS 2 (TIF OBLIGATION)	02/01/2003	05/01/2018	0.00%	305,000	2
REFINANCE REVENUE BONDS (HWY 73)	07/01/2006	05/01/2022	5.22%	1,775,000	3
Total Bonds (Account 221):				2,515,000	

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%	618,724	1
Total for Account 223				618,724	
Other Long-Term Debt (224)					
STATE OF WI-LOOPING PROJECT	06/12/2003	03/15/2018	5.00%	153,761	2
Total for Account 224				153,761	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	310,696	1
Accruals:		
Charged water department expense	53,574	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	53,574	
Taxes paid during year:		
County, state and local taxes	14,400	6
Social Security taxes	3,324	7
PSC Remainder Assessment	250	8
Other (explain):		
RECLASSIFY \$310,696 TO LONG TERM ADVANCE FROM MUNICIPALITY	310,696	9
Total payments and other debits	328,670	
Balance end of year	35,600	

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)					
REVENUE BONDS	15,386	92,757	92,970	15,173	1
Subtotal	15,386	92,757	92,970	15,173	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE OF WISCONSIN	6,741	8,455	9,067	6,129	3
Subtotal	6,741	8,455	9,067	6,129	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	22,127	101,212	102,037	21,302	

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	790,017	1
Total (Acct. 123):	790,017	
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	43,493	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	43,493	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	40,354	23
NONE		24
Total (Acct. 253):	40,354	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

ACCT 145 - Balance represents water improvement costs incurred to be reimbursed by the Village of TIF District.

ACCT 233 - Due to Village operating expense \$104,360, 2007 and 2010 Projects of \$203,668

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)	4,166,358	0	0	0	4,166,358	1
Materials and Supplies	2,431	0	0	0	2,431	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	763,110	0	0	0	763,110	4
Customer Advances for Construction					0	5
Regulatory Liability	41,906	0	0	0	41,906	6
NONE					0	7
Average Net Rate Base	3,363,773	0	0	0	3,363,773	
Net Operating Income	(21,128)	0	0	0	(21,128)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.63%	N/A	N/A	N/A	-0.63%	

**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	43,458	0	0	0	43,458	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,104	0	0	0	3,104	3
Other (specify):					0	4
Balance End of Year	40,354	0	0	0	40,354	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	248,676	250,772	1
Total Sales of Water	248,676	250,772	
Other Operating Revenues			
Forfeited Discounts (470)	942	913	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	916	1,121	5
Total Other Operating Revenues	1,858	2,034	
Total Operating Revenues	250,534	252,806	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	104,551	99,419	6
General Operating Expenses (680-691)	28,011	28,164	7
Total Operation and Maintenance Expenses	132,562	127,583	
Other Operating Expenses			
Depreciation Expense (403)	86,494	84,962	8
Amortization Expense (404-407)		0	9
Taxes (408)	52,606	93,751	10
Total Other Operating Expenses	139,100	178,713	
Total Operating Expenses	271,662	306,296	
NET OPERATING INCOME	(21,128)	(53,490)	

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)	598	23,205	122,462	5
Commercial (461.2)	92	9,564	40,035	6
Industrial (461.3)	15	2,349	8,722	7
Public Authority (461.4)	12	2,034	9,489	8
Total Metered Sales to General Customers (461)	717	37,152	180,708	
Private Fire Protection Service (462)	2		1,722	9
Public Fire Protection Service (463)	1		66,246	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	720	37,152	248,676	

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)	66,246	3
NONE		4
Total Public Fire Protection Service (463)	66,246	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	942	6
Other (specify):		
Total Forfeited Discounts (470)	942	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECT CHARGES	655	9
Return on net investment in meters charged to sewer department	261	10
Other (specify):		
Total Other Water Revenues (474)	916	

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)	40,627	40,504	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	10,108	12,097	3
Chemicals (630)	8,618	8,412	4
Supplies and Expenses (640)	15,484	14,301	5
Repairs of Water Plant (650)	25,589	18,356	6
Transportation Expenses (660)	4,125	5,749	7
Total Plant Operation and Maintenance Expenses	104,551	99,419	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,155	9,512	8
Office Supplies and Expenses (681)	934	774	9
Outside Services Employed (682)	2,975	3,740	10
Insurance Expense (684)	2,977	2,890	11
Employees Pensions and Benefits (686)	11,970	11,248	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	28,011	28,164	
Total Operation and Maintenance Expenses	132,562	127,583	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

ACCT 650 - Repairs - Increase due to main break.

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		50,000	90,829	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		968	882	2
Net property tax equivalent		49,032	89,947	
Social Security		3,324	3,593	3
PSC Remainder Assessment		250	211	4
Other (specify): ROUNDING			0	5
Total tax expense		52,606	93,751	

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			Columbia	Dodge			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172160	0.172139			3
County tax rate	mills		4.538178	5.340527			4
Local tax rate	mills		9.682183	11.611667			5
School tax rate	mills		9.944945	9.943756			6
Voc. school tax rate	mills		1.495941	1.495758			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		25.833407	28.563847			10
Less: state credit	mills		1.460941	1.226602			11
Net tax rate	mills		24.372466	27.337245			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.682183	11.611667			14
Combined School Tax Rate	mills		11.440886	11.439514			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.123069	23.051181			17
Total Tax Rate	mills		25.833407	28.563847			18
Ratio of Local and School Tax to Total	dec.		0.817665	0.807005			19
Total tax net of state credit	mills		24.372466	27.337245			20
Net Local and School Tax Rate	mills		19.928509	22.061306			21
Utility Plant, Jan. 1	\$	4,793,636	1,917,454	2,876,182			22
Materials & Supplies	\$	2,430	972	1,458			23
Subtotal	\$	4,796,066	1,918,426	2,877,640			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	4,796,066	1,918,426	2,877,640			26
Assessment Ratio	dec.		0.985745	0.985870			27
Assessed Value	\$	4,728,058	1,891,079	2,836,979			28
Net Local & School Rate	mills		19.928509	22.061306			29
Tax Equiv. Computed for Current Year	\$	100,274	37,686	62,587			30
Tax Equivalent per 1994 PSC Report	\$	13,033					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	50,000					32 33
Tax equiv. for current year (see note 6)	\$	50,000					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.

In conjunction with a rate increase application in 2010, the Village passed a resolution fixing the charge at \$50,000 for 2010 and beyond.

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)	100				100	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)	495,815				495,815	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	495,915	0	0	0	495,915	
PUMPING PLANT						
Land and Land Rights (320)	6,000				6,000	11
Structures and Improvements (321)	302,993				302,993	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	129,594				129,594	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	5,901				5,901	16
Total Pumping Plant	444,488	0	0	0	444,488	
WATER TREATMENT PLANT						
Land and Land Rights (330)	25				25	17
Structures and Improvements (331)	24,366				24,366	18
Sand or Other Media Filtration Equipment (332)	67,781				67,781	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	92,172	0	0	0	92,172	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	75				75	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	433,205				433,205	24
Transmission and Distribution Mains (343)	2,161,201				2,161,201	25
Services (345)	166,354				166,354	26
Meters (346)	45,388	2,881	1,375		46,894	27
Hydrants (348)	287,020	12,334	1,000		298,354	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)	190				190	29
Total Transmission and Distribution Plant	3,093,433	15,215	2,375	0	3,106,273	
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)	21,295				21,295	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)	12,635				12,635	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	33,930	0	0	0	33,930	
Total utility plant in service directly assignable	4,159,938	15,215	2,375	0	4,172,778	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,159,938	15,215	2,375	0	4,172,778	

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)	58,695				58,695	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	58,695	0	0	0	58,695	
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)	209,775				209,775	24
Transmission and Distribution Mains (343)	328,947				328,947	25
Services (345)	3,000				3,000	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)	9,000				9,000	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	550,722	0	0	0	550,722	
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	609,417	0	0	0	609,417	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	609,417	0	0	0	609,417	

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			3,249	3,249	1
February			2,943	2,943	2
March			3,565	3,565	3
April			3,428	3,428	4
May			3,812	3,812	5
June			3,417	3,417	6
July			3,814	3,814	7
August			3,727	3,727	8
September			3,389	3,389	9
October			3,726	3,726	10
November			3,210	3,210	11
December			3,247	3,247	12
Total annual pumpage	0	0	41,527	41,527	

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):	41,527	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	41,527	4
Less: Gallons (000's) sold (Revenue Water):	37,152	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	4,375	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	400	8
Gallons (000's) used for fire protection:	500	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	900	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	750	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:	2,725	18
Subtotal Water Losses:	3,475	19
Percentage of water entering distribution system sold:	89%	20
Percentage of Real and Apparent Losses:	8%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS	28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	280
Date of maximum: 05/22/2010	30
Cause of maximum: Fill swimming pool.	31
	32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	91
Date of minimum: 02/10/2010	34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	84,237
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:	40
Number of service breaks repaired this year:	41
Population served (estimate the number of individuals within service area):	42
Inside municipality?	43
Outside municipality?	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BACKUP	2	552	12	500,000	Yes	1
BACKUP WELL (1906)/136 W. STRO	1	385	4	500,000	Yes	2
MAIN WELL (2000) HWY. P	3	525	12	504,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	1	2	3	1
Location	BACKUP	BACKUP	MAIN WELL	2
Purpose	P	P	P	3
Destination	D	R	D	4
Pump Manufacturer	F.M.	GOULD	CHICAGO	5
Year Installed	1983	1995	2000	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	425	400	350	8
Pump Motor or Standby Engine Mfr	G.E	US	FORD	10
Year Installed	1992	1930	2000	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	20	15	425	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1930	2003		4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL		5
Elevation difference in feet (See Headnote 3.)	10	157		6
Total capacity in gallons (actual)	75,000	250,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800	1.0800		13
Is a corrosion control chemical used (yes, no)?	N	N		14
Is water fluoridated (yes, no)?	N	N		15
Footnotes				16

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	T	1.500	296				296	1
M	T	4.000	2,238				2,238	2
M	T	6.000	29,144				29,144	3
M	D	8.000	2,974				2,974	4
M	S	8.000	5,624				5,624	5
M	S	10.000	13,768				13,768	6
Total Within Municipality			54,044	0	0	0	54,044	
Total Utility			54,044	0	0	0	54,044	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	15				15		1
M	0.625	514				514		2
L	0.750	10				10		3
M	0.750	77				77		4
M	1.000	21				21		5
M	1.500	3				3		6
M	4.000	1				1		7
M	6.000	4				4		8
M	8.000	1				1		9
Total Utility		646	0	0	0	646	0	

WATER SERVICES

Water Services (Page W-22)

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

All in use.

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	710	36	25		721	62	1
0.750	0				0	0	2
1.000	16				16	0	3
1.250	1				1	0	4
1.500	8				8	0	5
2.000	10				10	0	6
3.000	3				3	0	7
Total:	748	36	25	0	759	62	

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	607	72	10	4	0	28	721	1
0.750	0	0	0	0	0	0	0	2
1.000	0	10	1	3	0	2	16	3
1.250	0	1	0	0	0	0	1	4
1.500	0	4	2	1	0	1	8	5
2.000	0	4	2	3	0	1	10	6
3.000	0	2	0	1	0	0	3	7
Total:	607	93	15	12	0	32	759	

METERS

Meters (Page W-23)

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

It is the village's policy to follow the 10% testing requirement. This was not accomplished in 2010 and an effort will be made to meet the testing requirements in 2011.

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	120	2	2		120	2
Total Fire Hydrants	120	2	2	0	120	
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:	120
Number of distribution system valves end of year:	100
Number of distribution valves operated during year:	90

LIST OF ALL STATION AND WHOLESALE METERS

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

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

WATER CUSTOMERS SERVED

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