



3013 (01-03-11)

ANNUAL REPORT

OF

Name: CITY OF SHAWANO WATER & SEWER UTILITY

Principal Office: 127 S SAWYER
SHAWANO, WI 54166

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 RICK STAUTZ of
(Person responsible for accounts)

CITY OF SHAWANO WATER & SEWER UTILITY, certify that I
(Utility Name)

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

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

DIRECTOR OF PUBLIC WORKS
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Commission
City of Shawano Water & Sewer Utility
Shawano, Wisconsin

We have compiled the financial information of the City of Shawano Water & Sewer Utility, an enterprise fund of the City of Shawano as of December 31, 2010 and for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial information and, accordingly, do not express an opinion or provide any assurance about whether the financial information is in accordance with the form prescribed by the Public Service Commission of Wisconsin.

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

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 without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial information.

This financial information is presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

KERBER, ROSE & ASSOCIATES, S.C.
Certified Public Accountants
April 1, 2011

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF SHAWANO WATER & SEWER UTILITY

Utility Address: 127 S SAWYER
SHAWANO, WI 54166

When was utility organized? 7/23/2008

Report any change in name:

Effective Date:

Utility Web Site: www.shawanowi.govoffice2.com

Utility employee in charge of correspondence concerning this report:

Name: RICK STAUTZ

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

2905 E RICHMOND ST
SHAWANO, WI 54166

Telephone: (715) 526 - 3512

Fax Number: (715) 526 - 3519

Email Address: rstautz@shawanonet.net

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

Name: KAREN KERBER

Title: CPA/SHAREHOLDER

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: karen.kerber@kerberrose.com

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

Name: FRED PONSCHOK

Title: CHAIRPERSON

Office Address:

1136 S LINCOLN STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 3564

Fax Number:

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: KAREN KERBER

Title: CPA/SHAREHOLDER

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: karen.kerber@kerberrose.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/7/2010

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: RICK STAUTZ

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

2905 E RICHMOND ST
SHAWANO, WI 54166

Telephone: (715) 526 - 3512

Fax Number: (715) 526 - 3519

Email Address: rstautz@shawanonet.net

Name of utility commission/committee: FIELD COMMITTEE

Names of members of utility commission/committee:

- MR MARK BRAUN, CITIZEN
- MR ROBERT KURKIEWICZ, ALDERPERSON
- MR FRED PONSCHOK, CHAIRPERSON
- MR BRIAN RETZLAFF, ALDERPERSON
- MR RON STUBER, CITIZEN

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 1/1/1975

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: WOLF TREATMENT PLANT
N4802 DOUGLAS WINTER RD
P.O. BOX 452
SHAWANO, WI 54166-0452

Contact Person: MR GERALD L WEISNIGHT

Title: ADMINISRATOR

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

Email Address: shawls@frontiernet.net

Contract/Agreement beginning-ending dates: 1/1/1975 1/1/2011

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

The City of Shawano has contracted with the Wolf Treatment Plant to treat the sewage from the City of Shawano customers.

Identification and Ownership - Contacts (Page iv)

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

The Utility is now operated by the Municipality and the Municipality is now responsible for the recordkeeping.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,168,661	3,165,021	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,661,691	1,810,189	2
Depreciation Expense (403)	479,111	474,470	3
Amortization Expense (404-407)	29,166	29,166	4
Taxes (408)	241,418	230,629	5
Total Operating Expenses	2,411,386	2,544,454	
Net Operating Income	757,275	620,567	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	757,275	620,567	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	17,364	11,442	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	13,438	0	10
Miscellaneous Nonoperating Income (421)	48,615	75	11
Total Other Income	79,417	11,517	
Total Income	836,692	632,084	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,246)	(19,246)	12
Other Income Deductions (426)	45,186	44,394	13
Total Miscellaneous Income Deductions	25,940	25,148	
Income Before Interest Charges	810,752	606,936	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	93,830	99,393	14
Amortization of Debt Discount and Expense (428)	3,439	3,318	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,946	24,789	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	100,215	127,500	
Net Income	710,537	479,436	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,517,069	10,953,080	20
Balance Transferred from Income (433)	710,537	479,436	21
Miscellaneous Credits to Surplus (434)	0	84,553	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)	12,227,606	11,517,069	

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	3,168,661	0	3,168,661	1
Total (Acct. 400):	3,168,661	0	3,168,661	
Operation and Maintenance Expense (401-402):				
Derived	1,661,691	0	1,661,691	2
Total (Acct. 401-402):	1,661,691	0	1,661,691	
Depreciation Expense (403):				
Derived	479,111	0	479,111	3
Total (Acct. 403):	479,111	0	479,111	
Amortization Expense (404-407):				
Derived	29,166	0	29,166	4
Total (Acct. 404-407):	29,166	0	29,166	
Taxes (408):				
Derived	241,418	0	241,418	5
Total (Acct. 408):	241,418	0	241,418	
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:	757,275	0	757,275	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	17,364	0	17,364	8
Total (Acct. 415-416):	17,364	0	17,364	
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):				
SEWER UTILITY INTEREST AND DIVIDEND	340	0	340	11
WATER UTILITY INTEREST AND DIVIDEND	13,098		13,098	12
Total (Acct. 419):	13,438	0	13,438	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		48,615	48,615	13
Contributed Plant - Sewer			0	14

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):				
NONE			0	15
Total (Acct. 421):	0	48,615	48,615	
TOTAL OTHER INCOME:	30,802	48,615	79,417	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(19,246)	0	(19,246)	16
NONE			0	17
Total (Acct. 425):	(19,246)	0	(19,246)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	29,570	29,570	18
Depreciation Expense on Contributed Plant - Sewer	0	15,616	15,616	19
NONE			0	20
Total (Acct. 426):	0	45,186	45,186	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,246)	45,186	25,940	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	93,830	0	93,830	21
Total (Acct. 427):	93,830	0	93,830	
Amortization of Debt Discount and Expense (428):				
2002 REVENUE BONDS - SEWER PORTION	379	0	379	22
2002 REVENUE BONDS - WATER PORTION	3,060	0	3,060	23
Total (Acct. 428):	3,439	0	3,439	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	25
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	2,946	0	2,946	26
Total (Acct. 431):	2,946	0	2,946	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	100,215	0	100,215	
NET INCOME:	707,108	3,429	710,537	

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				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	8,821,881	2,695,188	11,517,069	28
Total (Acct. 216):	8,821,881	2,695,188	11,517,069	
Balance Transferred from Income (433):				
Derived	707,108	3,429	710,537	29
Total (Acct. 433):	707,108	3,429	710,537	
Miscellaneous Credits to Surplus (434):				
NONE			0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	32
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	9,528,989	2,698,617	12,227,606	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	13,090		13,835		26,925	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	330				330	2
Payroll	4,129		5,102		9,231	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION EXPENSES					0	6
Total costs and expenses	4,459	0	5,102	0	9,561	
Net income (or loss)	8,631	0	8,733	0	17,364	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,483,922	0	1,684,739	0	3,168,661	1
Less: interdepartmental sales	1,371		710	0	2,081	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.)	27,842				27,842	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	71		114		185	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,454,638	0	1,683,915	0	3,138,553	

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	186,978	0	186,978	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	100,160	0	100,160	5
Merchandising and jobbing	8,747	0	8,747	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	20,208	0	20,208	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	15,635	0	15,635	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	331,728	0	331,728	

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	2.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	22,197,520	21,423,125	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,895,703	4,665,913	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	17,301,817	16,757,212	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	308,377	294,939	9
Depreciation Fund (126)	256,418	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	564,795	294,939	
CURRENT AND ACCRUED ASSETS			
Cash (131)			12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	444,797	848,419	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	327,908	304,015	17
Other Accounts Receivable (143)	0	633	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	413,242	582,669	20
Plant Materials and Operating Supplies (154)	18,635	17,962	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,204,582	1,753,698	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,257	21,696	29
Extraordinary Property Losses (182)	29,166	58,332	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	21,191	31,786	34
Total Deferred Debits	74,614	111,814	
Total Assets and Other Debits	19,145,808	18,917,663	

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)	2,896,428	2,896,428	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	12,227,606	11,517,069	37
Total Proprietary Capital	15,124,034	14,413,497	
LONG-TERM DEBT			
Bonds (221)	3,484,870	1,975,421	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	3,484,870	1,975,421	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	1,718,077	41
Accounts Payable (232)		296,482	42
Payables to Municipality (233)	265,368	0	43
Customer Deposits (235)		0	44
Taxes Accrued (236)	0	202,094	45
Interest Accrued (237)	21,334	42,644	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	286,702	2,259,297	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	250,202	269,448	51
Total Deferred Credits	250,202	269,448	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	19,145,808	18,917,663	

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	13,086,112	8,337,013	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,773,844	7,549,831	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,785,932	964,117	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)	60,533	63,263			8
Total Utility Plant	13,620,309	8,577,211	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)	2,562,617	1,605,615	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	460,732	266,739	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	3,023,349	1,872,354	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	10,596,960	6,704,857	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,392,581	1,591,175			3,983,756	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	302,729	176,382			479,111	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	31,057	(31,057)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	333,786	145,325	0	0	479,111	16
Debits during year						17
Book cost of plant retired	66,197	128,331			194,528	18
Cost of removal	97,553	2,554			100,107	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	163,750	130,885	0	0	294,635	25
Balance end of year (111.1)	2,562,617	1,605,615	0	0	4,168,232	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	431,033	251,123			682,156	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	29,570	15,616			45,186	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Adjust to actual per depreciation	129				129	12
					0	13
					0	14
					0	15
Total credits	29,699	15,616	0	0	45,315	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	460,732	266,739	0	0	727,471	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
Other (specify):					
THIS FORM IS NON APPLICABLE	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)	18,166	17,493	2
Sewer utility (154)	469	469	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	18,635	17,962	

**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 FEES	3,439	428	24,257	1
Total			24,257	
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	2,896,428	1
Changes during year (explain):		2
Balance end of year	<u>2,896,428</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)	
1999 REVENUE BOND ISSUE	08/25/1999	05/01/2019	2.63%	115,574	1
2002 REVENUE BOND ISSUE	04/01/2002	05/01/2021	5.05%	1,734,050	2
2010 CLEAN WATER FUND LOAN	03/10/2010	05/01/2029	2.19%	1,635,246	3
Total Bonds (Account 221):				3,484,870	

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)					
ADVANCE FOR CWFL	01/01/2010	03/31/2010	2.97%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	202,094	1
Accruals:		
Charged water department expense	225,064	2
Charged electric department expense		3
Charged sewer department expense	16,354	4
Other (explain):		
NONE		5
Total Accruals and other credits	241,418	
Taxes paid during year:		
County, state and local taxes	433,857	6
Social Security taxes	6,767	7
PSC Remainder Assessment	2,888	8
Other (explain):		
NONE		9
Total payments and other debits	443,512	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2002 REVENUE BOND	15,717	90,678	91,584	14,811	1
1999 REVENUE BOND	558	3,152	3,200	510	2
Subtotal	16,275	93,830	94,784	15,321	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
CWFL BORROWING	26,369	2,946	23,302	6,013	5
Subtotal	26,369	2,946	23,302	6,013	
Total	42,644	96,776	118,086	21,334	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The debt was a temporary borrowing that was used to finance a water/sewer project. This debt was refinanced with bonds during 2010.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND RESERVE FUND	7,807	3
BOND RESERVE FUND	300,570	4
Total (Acct. 125):	308,377	
Depreciation Fund (126):		
SEWER EQUIPMENT REPLACEMENT FUND	256,418	5
Total (Acct. 126):	256,418	
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	146,791	9
Electric		10
Sewer (Regulated)	181,117	11
Other (specify):		
NONE		12
Total (Acct. 142):	327,908	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS - SEWER	11,445	16
DUE FROM SHAWANO MUNICIPAL UTILITIES	401,797	17
Total (Acct. 145):	413,242	

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):		
UNAMORTIZED LOSS ON WATER METERS	29,166	19
Total (Acct. 182):	29,166	
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):		
UNAMORTIZED BALANCE OF WI RETIREMENT - SEWER	11,283	23
UNAMORTIZED BALANCE OF WI RETIREMENT - WATER	9,908	24
Total (Acct. 186):	21,191	
Payables to Municipality (233):		
DUE TO GENERAL FUND - SEWER	2,160	25
DUE TO OTHER FUNDS - WATER	263,208	26
Total (Acct. 233):	265,368	
Other Deferred Credits (253):		
Regulatory Liability	250,202	27
NONE		28
Total (Acct. 253):	250,202	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

On November 13, 2007 a letter was sent from the PSCW with regards to the water rate application filing: 5350-WR-104. In this letter the water meters that were replaced were to be amortized over 5 years beginning with 2007. The original amount was \$145,829 less four years amortization of \$29,166 for each year leaving a balance of \$29,166 and two years left on the amortization schedule.

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

The PSC authorized the write off of the WI Retirement monies that were paid in 2003. The date of the PSC authorization was February 25, 2003 and gave SMU 10 years to write off the original amount. As of December 31, 2010, two years remain on this authorization.

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

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)	11,440,250	0	7,461,363	0	18,901,613	1
Materials and Supplies	17,829	0	469	0	18,298	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,477,599	0	1,598,395	0	4,075,994	4
Customer Advances for Construction					0	5
Regulatory Liability	161,306	0	98,518	0	259,824	6
NONE					0	7
Average Net Rate Base	8,819,174	0	5,764,919	0	14,584,093	
Net Operating Income	416,965	0	340,310	0	757,275	8
Net Operating Income as a percent of						
Average Net Rate Base	4.73%	N/A	5.90%	N/A	5.19%	

**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	167,281	0	102,167	0	269,448	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,949	0	7,297	0	19,246	3
Other (specify):						
NONE					0	4
Balance End of Year	155,332	0	94,870	0	250,202	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

There were no acquisitions during 2010.

2. Leaseholder changes.

There wwer no leaseholder changes during 2010.

3. Extensions of service.

There were no extensions of services during 2010.

4. Estimated changes in revenues due to rate changes.

There are no estimated changes for 2010.

5. Obligations incurred or assumed, excluding commercial paper.

The Utility obtained a loan from the Clean Water Fund during 2010. The maximum amount of the loan is \$2,108,805. During 2010, \$1,704,251 was drawn on this loan.

6. Formal proceedings with the Public Service Commission.

There were no formal proceeds with the Public Service Commission during 2010.

7. Any additional matters.

During 2001, the City of Shawano assumed the recordkeeping functions of the water and sewer utilities. In addition, the City of Shawano entered into an agreement with Shawano Municipal Utilities for maintance of the customer billing and collection functions.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,424,513	1,409,867	1
Total Sales of Water	1,424,513	1,409,867	
Other Operating Revenues			
Forfeited Discounts (470)	6,700	7,234	2
Rents from Water Property (472)	6,646	6,282	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	46,063	43,805	5
Total Other Operating Revenues	59,409	57,321	
Total Operating Revenues	1,483,922	1,467,188	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	10,220	15,056	6
Pumping Expenses (620-633)	94,362	124,993	7
Water Treatment Expenses (640-652)	21,876	20,727	8
Transmission and Distribution Expenses (660-678)	122,455	133,242	9
Customer Accounts Expenses (901-906)	66,373	57,298	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	194,712	251,348	12
Total Operation and Maintenance Expenses	509,998	602,664	
Other Operating Expenses			
Depreciation Expense (403)	302,729	285,398	13
Amortization Expense (404-407)	29,166	29,166	14
Taxes (408)	225,064	209,750	15
Total Other Operating Expenses	556,959	524,314	
Total Operating Expenses	1,066,957	1,126,978	
NET OPERATING INCOME	416,965	340,210	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

On November 13, 2007 a letter was sent from the PSC regarding SMU's water rate application filing: 5350-WR-104. In the letter SMU was instructed in the following manner: the water meters that were replaced were to be amortized over 5 years beginning in 2007. The original amount was \$145,829 less the \$26,166 annual amortization for the last four years, leaving a balance of \$26,166. There are two years left on the amortization schedule.

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)	2,983	131,211	524,757	5
Commercial (461.2)	408	74,461	171,848	6
Industrial (461.3)	37	235,589	273,231	7
Public Authority (461.4)	58	21,742	49,074	8
Total Metered Sales to General Customers (461)	3,486	463,003	1,018,910	
Private Fire Protection Service (462)	46		41,383	9
Public Fire Protection Service (463)	3,481		362,849	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	8	134	1,371	13
Total Sales of Water	7,021	463,137	1,424,513	

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)	362,849	3
NONE		4
Total Public Fire Protection Service (463)	362,849	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	6,700	6
Other (specify):		
Total Forfeited Discounts (470)	6,700	
Rents from Water Property (472):		
RENT FOR WATER PROPERTY	6,646	7
Total Rents from Water Property (472)	6,646	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
IRRIGATION REVENUE	18,221	9
NONE		10
Return on net investment in meters charged to sewer department	27,842	11
Other (specify):		
Total Other Water Revenues (474)	46,063	

OTHER OPERATING REVENUES (WATER)

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

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

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	10,220	15,056	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	10,220	15,056	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	71,801	69,819	16
Pumping Labor and Expenses (624)	12,546	25,405	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	2,250	8,150	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	2,197	4,887	22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	5,568	16,732	24
Total Pumping Expenses	94,362	124,993	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	8,102	7,187	26
Operation Labor and Expenses (642)	8,581	11,616	27
Miscellaneous Expenses (643)	0		28
Rents (644)	573	0	29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	4,620	1,924	32
Total Water Treatment Expenses	21,876	20,727	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	393	3,613	33
Storage Facilities Expenses (661)	10,441	3,624	34
Transmission and Distribution Lines Expenses (662)	18,806	22,771	35
Meter Expenses (663)	12,849	3,230	36
Customer Installations Expenses (664)	27,929	32,238	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	5,365	1,053	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	3,018	1,064	42
Maintenance of Transmission and Distribution Mains (673)	15,169	22,464	43
Maintenance of Services (675)	20,738	30,136	44
Maintenance of Meters (676)	1,478	1,452	45
Maintenance of Hydrants (677)	6,269	11,597	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	122,455	133,242	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	587	2,241	49
Customer Records and Collection Expenses (903)	65,620	52,635	50
Uncollectible Accounts (904)	71	109	51
Miscellaneous Customer Accounts Expenses (905)	95	2,313	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	66,373	57,298	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	53,451	60,865	55
Office Supplies and Expenses (921)	6,408	15,047	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	11,575	17,036	58
Property Insurance (924)	3,357	9,197	59
Injuries and Damages (925)		4,225	60
Employee Pensions and Benefits (926)	89,008	102,523	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		4,943	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	8,932	15,337	64
Rents (931)		0	65
Maintenance of General Plant (932)	21,981	32,061	66
Total Administrative and General Expenses	194,712	251,348	
Total Operation and Maintenance Expenses	509,998	602,664	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 624:Pumping Labor and Expenses - The cost is lower for 2010 due to less labor being allocated to this category based on the employees time sheets.

Account 633:Maintenance of Pumping Equipment - The cost for 2010 is more consistent with the cost of 2008. During 2009, additional maintenance was performed which resulted in lower costs for the current year.

Account 903:Customer Records and Collection Expenses - The Water Utility outsourced the billing function to the Shawano Municipal Utilities which operates the electric and telecommunications facility in Shawano beginning in April 2010 which is the same time the City of Shawano began handling all of the accounting functions for the Water Utility.

Account 932:Maintenance of General Plant - This is the first full year of the separation of the water utility from the electric/sewer utility as well as the first year the City has been responsible for the recordkeeping from April, 2010 to the present. The decrease in costs are the result of the water utility no longer sharing in the cost of the general plant because the water utility no longer benefits from those assets.

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	CALCULATED BASED ON MILL RATES	231,763	202,094	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATED BASED ON METER PORTION	9,895	9,408	2
Net property tax equivalent		221,868	192,686	
Social Security	BASED ON PAYROLL	1,752	16,917	3
PSC Remainder Assessment	BASED ON INVOICE	1,444	1,314	4
Other (specify): CLEARED TO TRANSPORTATION			(1,167)	5
Total tax expense		225,064	209,750	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178900				3
County tax rate	mills		5.281600				4
Local tax rate	mills		8.315100				5
School tax rate	mills		9.694500				6
Voc. school tax rate	mills		1.700300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.170400				10
Less: state credit	mills		1.365800				11
Net tax rate	mills		23.804600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.315100				14
Combined School Tax Rate	mills		11.394800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.709900				17
Total Tax Rate	mills		25.170400				18
Ratio of Local and School Tax to Total	dec.		0.783059				19
Total tax net of state credit	mills		23.804600				20
Net Local and School Tax Rate	mills		18.640398				21
Utility Plant, Jan. 1	\$	13,086,112	13,086,112				22
Materials & Supplies	\$	17,493	17,493				23
Subtotal	\$	13,103,605	13,103,605				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,103,605	13,103,605				26
Assessment Ratio	dec.		0.948850				27
Assessed Value	\$	12,433,356	12,433,356				28
Net Local & School Rate	mills		18.640398				29
Tax Equiv. Computed for Current Year	\$	231,763	231,763				30
Tax Equivalent per 1994 PSC Report	\$	92,236					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	231,763					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	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)	475,718				475,718	8
Supply Mains (316)	43,442				43,442	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	519,160	0	0	0	519,160	
PUMPING PLANT						
Land and Land Rights (320)	13,420			300,663	314,083	11
Structures and Improvements (321)	402,701	11,798			414,499	12
Other Power Production Equipment (323)	161,043	9,120			170,163	13
Electric Pumping Equipment (325)	475,538	6,290			481,828	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,052,702	27,208	0	300,663	1,380,573	
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)	12,939				12,939	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	12,939	0	0	0	12,939	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	29,343				29,343	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,035,200				1,035,200	24
Transmission and Distribution Mains (343)	4,972,202	266,194	4,850		5,233,546	25
Services (345)	976,521	37,285	805		1,013,001	26
Meters (346)	1,118,956	20,941	165		1,139,732	27
Hydrants (348)	658,748	56,580	822		714,506	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	8,790,970	381,000	6,642	0	9,165,328	
GENERAL PLANT						
Land and Land Rights (389)	7,553				7,553	30
Structures and Improvements (390)	197,624				197,624	31
Office Furniture and Equipment (391)	38,433		5,930		32,503	32
Computer Equipment (391.1)	251,612		39,957		211,655	33
Transportation Equipment (392)	64,676	24,013			88,689	34
Stores Equipment (393)	7,155				7,155	35
Tools, Shop and Garage Equipment (394)	47,161	501	9,461		38,201	36
Laboratory Equipment (395)	4,740				4,740	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	20,720		4,207		16,513	39
SCADA Equipment (397.1)	91,211				91,211	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	730,885	24,514	59,555	0	695,844	
Total utility plant in service directly assignable	11,106,656	432,722	66,197	300,663	11,773,844	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,106,656	432,722	66,197	300,663	11,773,844	

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 Adjustments for any account are nonzero, please explain.

Account 320:Land & Land Rights - Prior to 2010, this land was accounted for as a due from the City even though the land was owned by the water utility. The land is located by one of the wells of the utility. The addition reflects the reclassification of this land to the asset account.

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

The additions represents the labor necessary to install meters which were purchased and capitalized in prior years. In addition, there was a purchase of magnetic flow meter for the reservoir.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0	41,773			41,773	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	41,773	0	0	41,773	
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)	1,270,315				1,270,315	25
Services (345)	311,983	11,148			323,131	26
Meters (346)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	146,224	4,489			150,713	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,728,522	15,637	0	0	1,744,159	
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	1,728,522	57,410	0	0	1,785,932	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,728,522	57,410	0	0	1,785,932	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	105,990	2.90%	13,796	4
Supply Mains (316)	11,358	2.20%	956	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	117,348		14,752	
PUMPING PLANT				
Structures and Improvements (321)	115,327	3.20%	13,075	7
Other Power Production Equipment (323)	99,946	10.00%	16,560	8
Electric Pumping Equipment (325)	116,005	4.40%	21,062	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	331,278		50,697	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	9,627	6.00%	776	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	9,627		776	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	198,203	1.90%	19,669	17
Transmission and Distribution Mains (343)	648,494	1.30%	66,337	18
Services (345)	265,130	2.90%	28,848	19
Meters (346)	241,745	5.50%	62,114	20
Hydrants (348)	93,587	2.20%	15,106	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,447,159		192,074	
GENERAL PLANT				
Structures and Improvements (390)	77,726	3.30%	6,522	23
Office Furniture and Equipment (391)	17,800	5.80%	2,057	24
Computer Equipment (391.1)	206,776	20.00%	44,836	25
Transportation Equipment (392)	64,814	13.30%	10,199	26
Stores Equipment (393)	7,155	5.80%		27
Tools, Shop and Garage Equipment (394)	34,876	5.80%	2,475	28
Laboratory Equipment (395)	3,582	5.80%	275	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					119,786	4
316					12,314	5
317					0	6
	0	0	0	0	132,100	
321		92,187			36,215	7
323					116,506	8
325					137,067	9
326					0	10
328					0	11
	0	92,187	0	0	289,788	
331					0	12
332					10,403	13
333					0	14
334					0	15
	0	0	0	0	10,403	
341					0	16
342					217,872	17
343	4,850	3,915			706,066	18
345	805	1,198			291,975	19
346	165	32			303,662	20
348	822	221			107,650	21
349					0	22
	6,642	5,366	0	0	1,627,225	
390					84,248	23
391	5,930				13,927	24
391.1	39,957				211,655	25
392					75,013	26
393					7,155	27
394	9,461				27,890	28
395					3,857	29

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	20,720	10.00%		31
SCADA Equipment (397.1)	53,720	10.00%	9,121	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	487,169		75,485	
Total accum. prov. directly assignable	2,392,581		333,784	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 2,392,581		 333,784	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397	4,207				16,513	31
397.1					62,841	32
398					0	33
	59,555	0	0	0	503,099	
	66,197	97,553	0	0	2,562,615	
					0	34
	66,197	97,553	0	0	2,562,615	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	4.40%	919	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		919	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	233,913	1.30%	16,515	18
Services (345)	156,174	2.90%	9,048	19
Meters (346)	0			20
Hydrants (348)	40,946	2.20%	3,217	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	431,033		28,780	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					919	9
326					0	10
328					0	11
	0	0	0	0	919	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					250,428	18
345					165,222	19
346					0	20
348					44,163	21
349					0	22
	0	0	0	0	459,813	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	431,033		29,699	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	431,033		29,699	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	460,732	
					0	34
	0	0	0	0	460,732	

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			40,077	40,077	1
February			34,709	34,709	2
March			40,165	40,165	3
April			39,851	39,851	4
May			46,155	46,155	5
June			43,779	43,779	6
July			45,767	45,767	7
August			46,211	46,211	8
September			41,692	41,692	9
October			41,377	41,377	10
November			37,713	37,713	11
December			38,857	38,857	12
Total annual pumpage	0	0	496,353	496,353	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	496,353	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	496,353	4
Less: Gallons (000's) sold (Revenue Water):	463,137	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	33,216	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,488	8
Gallons (000's) used for fire protection:	161	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	4	11
Subtotal Authorized System Uses:	1,653	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	72	14
Gallons (000's) lost due to service leaks or breaks:	5,475	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	586	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	10	17
Gallons (000's) unknown/not accounted for:	25,420	18
Subtotal Water Losses:	31,563	19
Percentage of water entering distribution system sold:	93%	20
Percentage of Real and Apparent Losses:	6%	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.)	2,109	29
Date of maximum: 07/12/2010		30
Cause of maximum: Flushing and peak tourist season.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	860	33
Date of minimum: 06/22/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	654,628	35
If water is purchased:		36
Vendor Name: NONE		37
Point of Delivery: N/A		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	4	40
Number of service breaks repaired this year:	5	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	9,030	43
Outside municipality?	15	44

WATER AUDIT AND OTHER STATISTICS

Water Audit and Other Statistics (Page W-15)

General footnotes

The minimum statistic occurred because of maintenance. Water was used from teh reservoir not pumped from the wells on June 22, 1010.

WATER AUDIT AND OTHER STATISTICS (cont.)

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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)	
1089 ENGEL DRIVE	6	237	20	1,080,000	Yes	1
1460 WAUKECHON RD	5	250	20	1,360,800	Yes	2
1600 CTY HWY B	9	318	24	1,152,000	Yes	3
1286 CTY HWY B	8	240	20	1,224,000	Yes	4
1050 CTY HWY B	7	236	20	1,152,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				1
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
THERE IS NO SURFACE WATER	0	0	0	0	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	1
Location	1460 WAUKECHON ST	1460 WAUKECHON ST	1460 WAUKECHON ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FM	FM	ITT AC	5
Year Installed	2003	2003	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	2,030	2,130	1,850	8
Pump Motor or Standby Engine Mfr	WESCO	MARATHON	GENERAL ELECTRIC	9
Year Installed	2003	2003	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6	WELL #7	15
Location	1450 WAUKECHON ST	1149 ENGEL DR	1050 CTY RD B	16
Purpose	P	P	P	17
Destination	R	R	D	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	2009	2010	2000	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	945	750	800	22
Pump Motor or Standby Engine Mfr	U S MOTORS	WESCO	WESCO	23
Year Installed	2000	2001	2000	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	65	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #8	WELL #9		1
Location	1286 CTY RD B	1600 CTY RD B		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE	GOULDS		5
Year Installed	1999	2004		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	850	810		8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S MOTORS		10
Year Installed	1999	2004		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	60		13
Footnotes	*			14

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

PUMPING & POWER EQUIPMENT

Pumping & Power Equipment (Page W-19)

General footnotes

Well #6 was rehabilitated in 2010. The year installed was updated to be 2010.

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1973	2004		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	10	120		6
Total capacity in gallons (actual)	2,000,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		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)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	684		265		419	1	
M	D	4.000	17,194		915		16,279	2	
A	D	6.000	62,760		1,355		61,405	3	
M	D	6.000	37,790		355		37,435	4	
P	D	6.000	2,599				2,599	5	
M	D	8.000	25,615		108		25,507	6	
M	S	8.000	70				70	7	
P	D	8.000	29,063	3,922			32,985	8	
A	D	10.000	6,179				6,179	9	
A	S	10.000	20				20	10	
M	D	10.000	22,655		524		22,131	11	
M	S	10.000	10				10	12	
P	D	10.000	14,266	524			14,790	13	
A	D	12.000	1,821				1,821	14	
A	S	12.000	1,160				1,160	15	
M	D	12.000	38,071				38,071	16	
M	T	12.000	720				720	17	
P	D	12.000	21,530				21,530	18	
P	T	12.000	3,240				3,240	19	
M	D	14.000	3,217				3,217	20	
M	T	14.000	2,290				2,290	21	
M	S	18.000	55				55	22	
Total Within Municipality			291,009	4,446	3,522	0	291,933		
M	D	10.000	1,174				1,174	23	
M	D	12.000	4,297				4,297	24	
Total Outside of Municipality			5,471	0	0	0	5,471		
Total Utility			296,480	4,446	3,522	0	297,404		

WATER MAINS

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The financing for the 2010 water main replacements was accomplished using internal funds.

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	2,635		45		2,590		1
P	1.000	472	43			515		2
M	1.000	197				197		3
M	1.500	33				33		4
P	1.500	2	1			3		5
P	2.000	10	2			12		6
M	2.000	42				42		7
M	3.000	4				4		8
M	4.000	3				3		9
P	4.000	3				3		10
P	6.000	4	1			5		11
M	6.000	17		1		16		12
P	8.000	6				6		13
M	8.000	20				20		14
Total Utility		3,448	47	46	0	3,449	0	

WATER SERVICES

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

All service additions and replacements were accomplished through the use of internal funds.

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

Utility staff has confirmed that there are no utility owned services that are not in use as of the end of the year.

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	3,463		1		3462	102	1
0.750	167				167	15	2
1.000	131				131	0	3
1.500	68				68	9	4
2.000	58				58	5	5
3.000	14				14	8	6
4.000	8				8	5	7
6.000	4				4	2	8
Total:	3,913	0	1	0	3912	146	

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	2,936	247	12	18	5	244	3462	1
0.750	45	39	3	7	0	73	167	2
1.000	2	62	9	6	2	50	131	3
1.500	0	35	3	6	0	24	68	4
2.000	0	19	6	13	1	19	58	5
3.000	0	5	0	4	0	5	14	6
4.000	0	1	2	3	0	2	8	7
6.000	0	0	1	1	0	2	4	8
Total:	2,983	408	36	58	8	419	3912	

METERS

Meters (Page W-23)

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

The replacement and testing values do not meet the 10 year ruling for testing requirements. When the meters were replaced in 2007 it was determined that these meters would be replaced every 20 years and a letter was written to the PSC asking for acceptance of this replacement program. This program was accepted by the water division of the PSC.

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.

Station meters are tested every year for accuracy. The meters are sent to a company for testing, therefore, newly tested or replacement meters are installed in their place each year. If the original meter does not meet the specified range the supplier automatically replaces the meter.

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	402	3	1	20	424	2
Total Fire Hydrants	402	3	1	20	424	
Flushing Hydrants						
	4			(1)	3	3
Total Flushing Hydrants	4	0	0	(1)	3	

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:	848
Number of distribution system valves end of year:	1,193
Number of distribution valves operated during year:	597

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

Explain all reported Adjustments.

The Utility updated the mapping of the water system and has adjusted the actual number of hydrants to actual as determined during that process.

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 foe retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Well #5	Turbine	2/2/2010	1
Station Meter	8	Well #8	Turbine	2/3/2010	2
Station Meter	8	Well #9	Turbine	2/1/2010	3
Station Meter	8	Well #7	Turbine	2/4/2010	4
Station Meter	8	Well #6	Turbine	1/29/2010	5
Wholesale Meter	<= 2-inch	122 N. Sawyer Street	Turbine	3/12/2008	6
					7

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)
Shawano County	
Cities	
SHAWANO	3,477
Total Cities:	3,477
Towns	
RICHMOND	1
WAUKECHON	8
Total Towns:	9
Total Shawano County:	3,486
Total Company:	3,486

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,675,173	1,687,715	1
Total Sewage Operating Revenues	1,675,173	1,687,715	
Other Operating Revenues			
Customer Forfeited Discounts (631)	9,566	10,118	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Total Other Operating Revenues	9,566	10,118	
Total Operating Revenues	1,684,739	1,697,833	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	864,646	869,452	7
Maintenance Expenses (831-834)	76,799	108,790	8
Customer Accounting & Collection Expenses (840-843)	61,298	52,235	9
Administrative and General Expenses (850-857)	148,950	177,048	10
Total Operation and Maintenance Expenses	1,151,693	1,207,525	
Other Operating Expenses			
Depreciation Expense (403)	176,382	189,072	11
Amortization Expense (404)		0	12
Taxes (408)	16,354	20,879	13
Total Other Operating Expenses	192,736	209,951	
Total Operating Expenses	1,344,429	1,417,476	
NET OPERATING INCOME	340,310	280,357	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	2,961	125,765	1,060,806	5
Commercial Revenues (622.2)	398	64,870	435,689	6
Industrial Revenues (622.3)	30	9,123	58,685	7
Revenues from Public Authorities (622.4)	53	18,488	119,283	8
Total Measured Service to General Customers (622)	3,442	218,246	1,674,463	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)	2	75	710	11
Total Sewage Operating Revenues	3,444	218,321	1,675,173	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
CITY OF SHAWANO (SEWER #2)	471		6		1
PIT SAMPLES	2				2
CITY OF SHAWANO (SEWER #1)					3

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	9,566	2
Other (specify):		
Total Customer Forfeited Discounts (631)	9,566	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)		333	1
Power and Fuel for Pumping (821)	11,557	21,032	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	847,445	848,087	8
Transportation Expenses (828)	5,644	0	9
Rents (829)		0	10
Total Operation Expenses	864,646	869,452	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	42,703	60,413	11
Maintenance of Collection System Pumping Equipment (832)	24,222	35,941	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)	9,874	12,436	14
Total Maintenance Expenses	76,799	108,790	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	60,819	49,824	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	365	2,206	17
Uncollectible Accounts (843)	114	205	18
Total Customer Accounting & Collection Expenses	61,298	52,235	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	27,415	44,484	19
Office Supplies and Expenses (851)	4,931	10,324	20
Outside Services Employed (852)	9,135	10,328	21
Insurance Expense (853)	15,633	12,528	22
Employees Pensions and Benefits (854)	58,515	53,993	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	4,792	11,355	25
Rents (857)	28,529	34,036	26
Total Administrative and General Expenses	148,950	177,048	
Total Operation and Maintenance Expenses	1,151,693	1,207,525	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 831:Maintenance of Sewage Collection System; Account 832:Maintenance of Collector System Pumping Equipment; Account 850:Administrative and General Salaries - Beginning in April, 2010, the City assumed responsibility for the accounting for the Utility, the expenses reflect the allocation of the labor based on the employee's time cards.

Account 840:Billing, Collection and Accounting - The Sewer Utility outsourced the billing function to the Shawano Municipal Utilities which operates the electric and telecommunications facility in Shawano beginning in April 2010 which is the same time the City of Shawano began handling all of the accounting functions for the Water Utility.

TAXES (ACCT. 408 - SEWER)

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)	
Social Security	BASED ON WAGES	5,015	10,032	1
Local and School Tax Equivalent on Meters Charged by Water Department		9,895	9,408	2
PSC Remainder Assessment	INVOICE FROM PSC	1,444	1,439	3
Other (specify): NONE				4
Total tax expense		16,354	20,879	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	276,807			(276,807)	0	6
Collecting Mains and Accessories (313)	4,500,931	268,812	3,712	276,807	5,042,838	7
Interceptor Mains and Accessories (314)	364,185				364,185	8
Force Mains (315)	574,485				574,485	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	5,716,408	268,812	3,712	0	5,981,508	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	385,282	8,472			393,754	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	410,510		800		409,710	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	1,688				1,688	16
Total Collection System Pumping Installation	797,480	8,472	800	0	805,152	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	13,539				13,539	26
Outfall Sewer Pipes (340)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	13,539	0	0	0	13,539	
GENERAL PLANT						
Land and Land Rights (389)	8,587				8,587	29
Structures and Improvements (390)	178,235				178,235	30
Office Furniture and Equipment (391)	37,362		8,568		28,794	31
Computer Equipment (391.1)	208,405		44,460		163,945	32
Transportation Equipment (392)	114,276	25,274			139,550	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	49,353	2,708	11,580		40,481	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	143,587				143,587	37
Communication Equipment (397)	13,643		5,881		7,762	38
SCADA Equipment (397.1)	92,021		53,330		38,691	39
Miscellaneous Equipment (398)	0				0	40
Total General Plant	845,469	27,982	123,819	0	749,632	
Total utility plant in service directly assignable	7,372,896	305,266	128,331	0	7,549,831	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	7,372,896	305,266	128,331	0	7,549,831	

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

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$100,000, please explain.

Account 313:Collecting Mains and Accessories-The additions reflect the costs incurred to replace a portion of the mains in various areas of the City.

If Adjustments for any account are nonzero, please explain.

The adjustment merely reflect the reclassification of assets to the proper plant account.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	911,179				911,179	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	911,179	0	0	0	911,179	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	17,000				17,000	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	35,938				35,938	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installati	52,938	0	0	0	52,938	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0				0	40
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	964,117	0	0	0	964,117	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	964,117	0	0	0	964,117	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
Sewer	6.000	142				142	
Total Utility		142	0	0	0	142	0

1

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	561				561	1
6.000	2,945				2,945	2
8.000	197,325	2,540	2,564		197,301	3
10.000	16,200				16,200	4
12.000	28,565				28,565	5
15.000	5,081				5,081	6
18.000	13,342				13,342	7
24.000	8,064	697			8,761	8
36.000	3,510		697		2,813	9
Total Utility	275,593	3,237	3,261	0	275,569	

SEWER MAINS

Sewer Mains (Page S-10)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

The additions to the plant were financed through the Clear Water Fund Loan.
