



3015 (01-03-11)

ANNUAL REPORT

OF

Name: VILLAGE OF SHERWOOD WATER AND SEWER UTILITY

Principal Office: P.O. BOX 40
SHERWOOD, WI 54169-0040

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 SUSAN WILLIAMS of
(Person responsible for accounts)

VILLAGE OF SHERWOOD WATER AND 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) 04/01/2010
(Date)

CLERK/TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Village of Sherwood Water Utility
Sherwood, Wisconsin

We have compiled the balance sheets of the Sherwood Water Utility, an enterprise fund of the Village of Sherwood, as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2010 included in accompanying prescribed form. We have not audited or reviewed the accompanying financial statements referred to above and, accordingly, do not express an opinion or any assurance about whether the financial statements are 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 statements 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 statements.

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

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ 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 the specified party.

BAKER TILLY VIRCHOW KRAUSE, LLP

Madison, Wisconsin
April 1, 2011

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF SHERWOOD WATER AND SEWER UTILITY

Utility Address: P.O. BOX 40
SHERWOOD, WI 54169-0040

When was utility organized? 8/24/1974

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. RANDALL FRIDAY

Title: VILLAGE ADMINISTRATOR

Office Address:

P.O. BOX 40
SHERWOOD, WI 54169-0040

Telephone: (920) 989 - 1589

Fax Number: (920) 989 - 4084

Email Address: administrator.sherwood@newbc.rr.com

Utility employee in charge of correspondence concerning this report:

Name: MS. SUSAN M WILLIAMS

Title: CLERK/TREASURER

Office Address:

P.O. BOX 40
SHERWOOD, WI 54169-0040

Telephone: (920) 989 - 1589

Fax Number: (920) 989 - 4084 EXT

Email Address: clerk.sherwood@newbc.rr.com

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

Name: LISA HERFEL

Title: ACCOUNTANT

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: lisa.herfel@bakertilly.com

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

Name: MR. RICHARD STEWART

Title: COMMISSION CHAIR

Office Address:

P.O. BOX 40
SHERWOOD, WI 54169-0040

Telephone: (920) 989 - 1589

Fax Number: (920) 989 - 4084

Email Address: coordinator.sherwood@newbc.rr.com

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: lisa.herfel@bakertilly.com

Date of most recent audit report: 12/31/2010

Period covered by most recent audit: 1/1/2010-12/31/2010

Names and titles of utility management including manager or superintendent:

Name: MS. SUSAN M WILLIAMS

Title: CLERK/TREASURER

Office Address:

P.O. BOX 40
SHERWOOD, WI 54169-0040

Telephone: (920) 989 - 1589

Fax Number: (920) 989 - 4084

Email Address: clerk.sherwood@newbc.rr.com

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR BOB BENZ, COMMISSIONER
- MR MILAN DUPREZ, COMMISSIONER
- MR ROGER KAAS, COMMISSIONER
- MR JAMES RATH, COMMISSIONER
- MR RICHARD STEWART, COMMISSIONER CHAIR

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: MIDWEST CONTRACT OPERATIONS, INC.
1445 MCMAHON DRIVE
NEENAH, WI 54956

Contact Person: DENNIS LAMERS

Title: PRESIDENT

Telephone: (920) 751 - 4760

Fax Number: (920) 751 - 4767

Email Address:

Contract/Agreement beginning-ending dates: 2/1/2010 1/31/2011

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

Midwest Contract Operations, Inc. (MCO) shall operate the water and wastewater systems, manage its employees in performing operations, and achieve compliance with environmental and other regulatory laws applicable to the systems.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	533,816	478,762	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	381,482	305,942	2
Depreciation Expense (403)	73,154	47,819	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	96,791	70,961	5
Total Operating Expenses	551,427	424,722	
Net Operating Income	(17,611)	54,040	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(17,611)	54,040	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,141	9,169	10
Miscellaneous Nonoperating Income (421)	221,372	346,620	11
Total Other Income	225,513	355,789	
Total Income	207,902	409,829	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(2,227)	(19,844)	12
Other Income Deductions (426)	70,376	54,830	13
Total Miscellaneous Income Deductions	68,149	34,986	
Income Before Interest Charges	139,753	374,843	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	22,274	14
Amortization of Debt Discount and Expense (428)	4,935	1,292	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	16,202	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	21,137	23,566	
Net Income	118,616	351,277	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,645,127	3,293,850	20
Balance Transferred from Income (433)	118,616	351,277	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,763,743	3,645,127	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	533,816	0	533,816	1
Total (Acct. 400):	533,816	0	533,816	
Operation and Maintenance Expense (401-402):				
Derived	381,482	0	381,482	2
Total (Acct. 401-402):	381,482	0	381,482	
Depreciation Expense (403):				
Derived	73,154	0	73,154	3
Total (Acct. 403):	73,154	0	73,154	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	96,791	0	96,791	5
Total (Acct. 408):	96,791	0	96,791	
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:	(17,611)	0	(17,611)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENT	4,141		4,141	11
Total (Acct. 419):	4,141	0	4,141	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		147,242	147,242	12
CAPITAL CONTRIBUTIONS - GRANTS		74,130	74,130	13
Total (Acct. 421):	0	221,372	221,372	
TOTAL OTHER INCOME:	4,141	221,372	225,513	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(19,844)	0	(19,844)	14
TRANSFERS TO TIF	17,617		17,617	15
Total (Acct. 425):	(2,227)	0	(2,227)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	70,376	70,376	16
NONE			0	17
Total (Acct. 426):	0	70,376	70,376	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(2,227)	70,376	68,149	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF ISSUANCE COSTS	4,935		4,935	19
Total (Acct. 428):	4,935	0	4,935	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	16,202	0	16,202	21
Total (Acct. 430):	16,202	0	16,202	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	21,137	0	21,137	
NET INCOME:	(32,380)	150,996	118,616	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	952,527	2,692,600	3,645,127	24
Total (Acct. 216):	952,527	2,692,600	3,645,127	
Balance Transferred from Income (433):				
Derived	(32,380)	150,996	118,616	25
Total (Acct. 433):	(32,380)	150,996	118,616	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	920,147	2,843,596	3,763,743	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	533,816	0	0	0	533,816	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	533,816	0	0	0	533,816	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	7,883,816	5,594,314	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,014,195	1,207,736	2
Net Utility Plant	6,869,621	4,386,578	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	54,111	54,111	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	54,111	54,111	
CURRENT AND ACCRUED ASSETS			
Cash (131)	710,457	645,154	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	84,339	56,352	15
Other Accounts Receivable (143)	0	320,965	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	778	382	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	7,072	6,937	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	802,646	1,029,790	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,162	30,097	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	7,000	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	32,162	30,097	
Total Assets and Other Debits	7,758,540	5,500,576	

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)	3,005,265	999,667	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,763,743	3,645,127	35
Total Proprietary Capital	6,769,008	4,644,794	
LONG-TERM DEBT			
Bonds (221)	0	349,778	36
Advances from Municipality (223)	630,759	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	630,759	349,778	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	37,499	35,444	40
Payables to Municipality (233)	0	128,750	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	2,077	1,161	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	7,123	8,731	46
Total Current and Accrued Liabilities	46,699	174,086	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	312,074	331,918	49
Total Deferred Credits	312,074	331,918	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,758,540	5,500,576	

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	5,594,314	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,923,983	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,959,833	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	7,883,816	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	275,202	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	738,993	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	1,014,195	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,869,621	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	469,050				469,050	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	73,154				73,154	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,994				2,994	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	76,148	0	0	0	76,148	16
Debits during year						17
Book cost of plant retired	260,494				260,494	18
Cost of removal	9,502				9,502	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	269,996	0	0	0	269,996	25
Balance end of year (111.1)	275,202	0	0	0	275,202	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	738,686				738,686	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	70,376				70,376	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	70,376	0	0	0	70,376	16
Debits during year						17
Book cost of plant retired	70,069				70,069	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	70,069	0	0	0	70,069	25
Balance end of year (111.2)	738,993	0	0	0	738,993	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ol style="list-style-type: none"> 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121. 2. Other items may be grouped by classes of property. 3. Describe in detail any investment in sewer department carried in this account. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	0	0
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	0	0

**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)				
1998 REVENUE BONDS	1,187	428	4,860	1
2009A GO BONDS	1,248	428	5,802	2
2009B SDWF REVENUE BONDS	2,500	428	14,500	3
Total			25,162	
Unamortized premium on debt (251)				
NONE				4
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	999,667	1
Changes during year (explain):		
CONTRIBUTIONS FROM TIF	2,005,598	2
Balance end of year	<u>3,005,265</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
2009B GO BONDS	11/12/2009	05/01/2029	2.69%	300,981	1
2009A GO BONDS	09/09/2009	06/01/2017	2.76%	329,778	2
Total for Account 223				630,759	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	96,110	2
Charged electric department expense		3
Charged sewer department expense	681	4
Other (explain):		
NONE		5
Total Accruals and other credits	96,791	
Taxes paid during year:		
County, state and local taxes	93,061	6
Social Security taxes	3,246	7
PSC Remainder Assessment	484	8
Other (explain):		
NONE		9
Total payments and other debits	96,791	
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)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GO BONDS - 2009A	1,078	10,573	10,911	740	2
SDWLP GO BONDS - 2009B	83	5,629	4,375	1,337	3
Subtotal	1,161	16,202	15,286	2,077	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,161	16,202	15,286	2,077	

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):		
SPECIAL ASSESSMENT	54,111	2
Total (Acct. 124):	54,111	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	84,339	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	84,339	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY	778	15
Total (Acct. 145):	778	
Prepayments (165):		
PREPAID INSURANCE	7,072	16
Total (Acct. 165):	7,072	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION	7,000	18
Total (Acct. 183):	7,000	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	257,963	23
DEFERRED SPECIAL ASSESSMENT RECEIVABLE	54,111	24
Total (Acct. 253):	312,074	

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)	2,498,134	0	0	0	2,498,134	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	372,126	0	0	0	372,126	4
Customer Advances for Construction					0	5
Regulatory Liability	267,885	0	0	0	267,885	6
NONE					0	7
Average Net Rate Base	1,858,123	0	0	0	1,858,123	
Net Operating Income	(17,611)	0	0	0	(17,611)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.95%	N/A	N/A	N/A	-0.95%	

**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	277,807	0	0	0	277,807	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	19,844	0	0	0	19,844	3
Other (specify):						
NONE					0	4
Balance End of Year	257,963	0	0	0	257,963	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The water utility had new rates effective September 2010 and were adjusted per the purchased water adjustment clause effective December 31, 2010.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

During 2010, the water utility began purchasing wholesale water from the City of Appleton Water Department.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	526,967	475,170	1
Total Sales of Water	526,967	475,170	
Other Operating Revenues			
Forfeited Discounts (470)	1,064	928	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,785	2,664	5
Total Other Operating Revenues	6,849	3,592	
Total Operating Revenues	533,816	478,762	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	272,610	209,567	6
General Operating Expenses (680-691)	108,872	96,375	7
Total Operation and Maintenance Expenses	381,482	305,942	
Other Operating Expenses			
Depreciation Expense (403)	73,154	47,819	8
Amortization Expense (404-407)		0	9
Taxes (408)	96,791	70,961	10
Total Other Operating Expenses	169,945	118,780	
Total Operating Expenses	551,427	424,722	
NET OPERATING INCOME	(17,611)	54,040	

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)	9	3,558	1,426	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	9	3,558	1,426	
Metered Sales to General Customers (461)				
Residential (461.1)	996	46,157	323,985	5
Commercial (461.2)	42	4,282	21,364	6
Industrial (461.3)				7
Public Authority (461.4)	6	782	6,298	8
Total Metered Sales to General Customers (461)	1,044	51,221	351,647	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1,045		173,894	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,098	54,779	526,967	

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)	173,894	3
NONE		4
Total Public Fire Protection Service (463)	173,894	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,064	6
Other (specify):		
Total Forfeited Discounts (470)	1,064	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER MISCELLANEOUS REVENUES	3,147	9
Return on net investment in meters charged to sewer department	2,638	10
Other (specify):		
Total Other Water Revenues (474)	5,785	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, 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.

Account 474 Other Miscellaneous Revenues - During 2010, the water utility sold a mower.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	86,289	88,424	1
Purchased Water (610)	89,759	0	* 2
Fuel or Power Purchased for Pumping (620)	17,211	29,378	* 3
Chemicals (630)	22,873	69,925	* 4
Supplies and Expenses (640)	2,789	2,526	5
Repairs of Water Plant (650)	50,880	17,277	* 6
Transportation Expenses (660)	2,809	2,037	7
Total Plant Operation and Maintenance Expenses	272,610	209,567	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	42,941	39,805	8
Office Supplies and Expenses (681)	14,203	12,068	9
Outside Services Employed (682)	35,184	20,230	* 10
Insurance Expense (684)	2,825	3,152	11
Employees Pensions and Benefits (686)	11,554	9,766	12
Regulatory Commission Expenses (688)	(1,818)	10,257	* 13
Miscellaneous General Expenses (689)	3,983	1,097	* 14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	108,872	96,375	
Total Operation and Maintenance Expenses	381,482	305,942	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

- 610 - The water utility began purchasing wholesale water from Appleton in July 2010.
 - 620 - There was decreased pumping at wells because the water utility began purchasing water from Appleton in July 2010.
 - 630 - The utility stopped purchasing chemicals in July 2010 when the utility began purchasing its water from Appleton.
 - 650 - Increase in watermain breaks and repairs in 2010.
 - 682 - Increased costs from the development of the GIS database.
 - 688 - During 2001, the TIF reimbursed the utility for a portion of the rate study costs completed in 2009.
 - 689 - Increase in general expenses due to the abandonment of the test well site.
-

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		93,742	67,941	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		681	539	2
Net property tax equivalent		93,061	67,402	
Social Security		3,246	3,169	3
PSC Remainder Assessment		484	390	4
Other (specify): NONE			0	5
Total tax expense		96,791	70,961	

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			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169830				3
County tax rate	mills		4.933003				4
Local tax rate	mills		5.531673				5
School tax rate	mills		9.726201				6
Voc. school tax rate	mills		1.780768				7
Other tax rate - Local	mills		0.529971				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.671446				10
Less: state credit	mills		0.811227				11
Net tax rate	mills		21.860219				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.531673				14
Combined School Tax Rate	mills		11.506969				15
Other Tax Rate - Local	mills		0.529971				16
Total Local & School Tax	mills		17.568613				17
Total Tax Rate	mills		22.671446				18
Ratio of Local and School Tax to Total	dec.		0.774922				19
Total tax net of state credit	mills		21.860219				20
Net Local and School Tax Rate	mills		16.939975				21
Utility Plant, Jan. 1	\$	5,594,314	5,594,314				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	5,594,314	5,594,314				24
Less: Plant Outside Limits	\$	40,000	40,000				25
Taxable Assets	\$	5,554,314	5,554,314				26
Assessment Ratio	dec.		0.996301				27
Assessed Value	\$	5,533,769	5,533,769				28
Net Local & School Rate	mills		16.939975				29
Tax Equiv. Computed for Current Year	\$	93,742	93,742				30
Tax Equivalent per 1994 PSC Report	\$	41,394					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	93,742					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rate - The Village of Sherwood has an additional local tax rate for the Hilbert School.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0	724,477			724,477	* 3
Total Intangible Plant	0	724,477	0	0	724,477	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	32,340				32,340	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	11,594				11,594	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	95,232		58,956		36,276	* 8
Supply Mains (316)	40,839				40,839	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	180,005	0	58,956	0	121,049	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	314,160	106,749			420,909	* 12
Other Power Production Equipment (323)	29,552		29,552		0	* 13
Electric Pumping Equipment (325)	317,262	20,755	59,332		278,685	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	39,566		34,167		5,399	* 16
Total Pumping Plant	700,540	127,504	123,051	0	704,993	
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)	8,485			(8,485)	0	* 19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0			8,485	8,485	* 21
Total Water Treatment Plant	8,485	0	0	0	8,485	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	9,615			9,615	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	683,676			(286,281)	397,395	* 24
Transmission and Distribution Mains (343)	302,374	465,466	63,945	5,919	709,814	* 25
Services (345)	23,347	6,036	1,000		28,383	* 26
Meters (346)	94,298	29,419	257		123,460	* 27
Hydrants (348)	52,129	30,036	8,400		73,765	* 28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,155,824	540,572	73,602	(280,362)	1,342,432	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	764				764	32
Computer Equipment (391.1)	5,325				5,325	33
Transportation Equipment (392)	11,229		4,885		6,344	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)	10,114				10,114	41
Total General Plant	27,432	0	4,885	0	22,547	
Total utility plant in service directly assignable	2,072,286	1,392,553	260,494	(280,362)	2,923,983	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,072,286	1,392,553	260,494	(280,362)	2,923,983	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

303, 321, 325 - Additions are for the water main connection to Appleton. As part of the contract between the Village of Sherwood and the City of Appleton, the water mains from the metering station to the City of Appleton are owned by the City after completion of the project, but were paid for by the Village of Sherwood utility, therefore, these costs have been capitalized as an intangible and will be amortized over the minimum life of the contract (20 years).

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

314, 323, 325, 328 - Retirement of Well #5

If Adjustments for any account are nonzero, please explain.

342 - Adjustment was to transfer 2009 elevated tank from utility financed to contributed.

343 - To adjust from account 342 to adjust PSC report to match the utility records.

332 & 334 - To adjust PSC report to match utility records.

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

Retired all costs associated with Well #5 as it was abandoned in 2010; these were overhead costs charged to the account and not actual service retirement.

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

Only meter parts were purchased.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	2,631				2,631	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	24,626		15,203		9,423	* 8
Supply Mains (316)	18,179				18,179	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	45,436	0	15,203	0	30,233	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	106,339	155,594			261,933	* 12
Other Power Production Equipment (323)	13,155		13,155		0	* 13
Electric Pumping Equipment (325)	28,794	30,253	14,833		44,214	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	14,186		8,542		5,644	16
Total Pumping Plant	162,474	185,847	36,530	0	311,791	
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	14,015			14,015	* 22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	161,304			280,362	441,666	* 24
Transmission and Distribution Mains (343)	1,991,512	1,324,749	15,986		3,300,275	25
Services (345)	436,100	10,052	250		445,902	* 26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	345,216	72,835	2,100		415,951	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,934,132	1,421,651	18,336	280,362	4,617,809	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	3,142,042	1,607,498	70,069	280,362	4,959,833	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,142,042	1,607,498	70,069	280,362	4,959,833	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain.

321, 325, 345 - Additions are associated with the water supply connection to the City of Appleton.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

314, 323, & 325 - Abandonment of Well #5

If Adjustments for any account are nonzero, please explain.

Account 342 - Adjustment to transfer 2009 elevated tank from utility financed to contributed.

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

Retired all costs associated with Well #5 as it was abandoned in 2010; these were overhead costs charged to the account and not actual service retirement.

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			6,837	6,837	1
February			5,287	5,287	2
March			5,963	5,963	3
April			6,146	6,146	4
May			7,033	7,033	5
June			6,368	6,368	6
July	6,863			6,863	7
August	5,818			5,818	8
September	5,779			5,779	9
October	5,345			5,345	10
November	4,273			4,273	11
December	4,480			4,480	12
Total annual pumpage	32,558	0	37,634	70,192	

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):	70,192	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	70,192	4
Less: Gallons (000's) sold (Revenue Water):	54,779	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	15,413	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,606	8
Gallons (000's) used for fire protection:	6	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	3,075	11
Subtotal Authorized System Uses:	4,687	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	997	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	9,729	18
Subtotal Water Losses:	10,726	19
Percentage of water entering distribution system sold:	78%	20
Percentage of Real and Apparent Losses:	15%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	435	29
Date of maximum: 09/27/2010		30
Cause of maximum: WATER MAIN BREAKS		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	31	33
Date of minimum: 12/14/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	151,653	35
If water is purchased:		36
Vendor Name: CITY OF APPLETON		37
Point of Delivery: N9004 COUNTY ROAD N; MENASHA, WI 54952		38
What percentage of purchased water is surface water? 100%		39
Number of main breaks repaired this year:	9	40
Number of service breaks repaired this year:	3	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	992	43
Outside municipality?	4	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
STOMMEL ROAD	WELL #5	208	10	648,000	No	* 1
STOMMEL ROAD	WELL #6	180	8	439,200	Yes	2

SOURCES OF WATER SUPPLY - GROUND WATERS

Sources of Water Supply - Ground Waters (Page W-17)

General footnotes

Well #5 was abandoned in 2010.

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	APPLETON BOOSTER	BOOSTER - A	BOOSTER - B	1
Location	STOMMEL ROAD	CLIFTON ROAD	CLIFTON ROAD	2
Purpose	P	B	B	3
Destination	D	R	R	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2010	2009	2009	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	250	250	8
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	BALDOR	9
Year Installed	2010	2009	2009	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	15	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESEVOIR BOOSTER	WELL #6		15
Location	STOMMEL RD.	STOMMEL RD		16
Purpose	B	P		17
Destination	R	R		18
Pump Manufacturer	SIMMONS	GRUNDFOS		19
Year Installed	1992	1997		20
Type	VERTICAL TURBINE	SUBMERSIBLE		21
Actual Capacity (gpm)	450	305		22
Pump Motor or Standby Engine Mfr	U.S. MOTORS	GRUNDFOS		23
Year Installed	1992	1997		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	40	25		26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	HANUESTY	HWY 114 & 55	STOMMEL RD. #5 & 6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	R	3 4
Year constructed	2009	1975	1992	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	69	70	0	9 10
Total capacity in gallons (actual)	305,000	100,000	20,500	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)		NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.6499	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?		Y	Y	24 25
Is water fluoridated (yes, no)?		Y	Y	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK #2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	90				90	1	
M	D	6.000	20,086	177	1,382		18,881	2	
P	D	6.000	6,531	615			7,146	3	
M	D	8.000	4,916	1,777			6,693	4	
M	S	8.000	36				36	5	
P	D	8.000	67,510				67,510	6	
P	T	8.000	4,887				4,887	7	
A	D	10.000	1,138				1,138	8	
M	D	10.000	4,821	2,167	2,167		4,821	9	
M	S	10.000	70				70	10	
M	T	10.000	780				780	11	
P	D	10.000	1,914				1,914	12	
P	T	10.000	32				32	13	
M	T	12.000	0	4,895			4,895	14	
Total Within Municipality			112,811	9,631	3,549	0	118,893		
M	D	6.000	4,000				4,000	15	
M	D	8.000	0	222			222	16	
M	T	12.000	0	15,085			15,085	17	
Total Outside of Municipality			4,000	15,307	0	0	19,307		
Total Utility			116,811	24,938	3,549	0	138,200		

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.

Water mains were financed by the utility, TIF, and through ARRA grants.

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	336				336		1
M	1.000	815	25	5		835	145	2
M	1.500	7				7		3
M	2.000	5				5		4
Total Utility		1,163	25	5	0	1,183	145	

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.

Five replacements were financed by the utility with 20 additions installed by developers.

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	1,096		4		1092	110	1
0.750	0				0	0	2
1.000	4				4	0	3
1.500	9				9	0	4
2.000	1				1	0	5
3.000	1				1	0	6
4.000	1				1	0	7
6.000	0				0	0	8
Total:	1,112	0	4	0	1108	110	

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	996	32	0	5	0	59	1092	1
0.750	0	0	0	0	0	0	0	2
1.000	0	3	0	1	0	0	4	3
1.500	0	6	0	3	0	0	9	4
2.000	0	1	0	0	0	0	1	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	0	0	0	0	0	8
Total:	996	42	0	11	0	59	1108	

METERS

Meters (Page W-23)

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

Yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5	5			10	1
Within Municipality	241	16	5		252	2
Total Fire Hydrants	246	21	5	0	262	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	262
Number of distribution system valves end of year:	608
Number of distribution valves operated during year:	617

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	STOMMEL ROAD	Magnetic	7/1/2010	1
Station Meter	6	STOMMEL ROAD	Turbine	7/1/2009	2
Station Meter	8	STOMMEL ROAD	Magnetic	7/1/2010	3

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)
Calumet County	
Villages	
SHERWOOD	992
Total Villages:	992
Towns	
HARRISON	4
Total Towns:	4
Total Calumet County:	996
Total Company:	996