



3013 (01-03-11)

ANNUAL REPORT

OF

Name: SPARTA MUNICIPAL WATER DEPARTMENT

Principal Office: 203 WEST OAK STREET
SPARTA, WI 54656

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPARTA MUNICIPAL WATER DEPARTMENT

Utility Address: 203 WEST OAK STREET
SPARTA, WI 54656

When was utility organized? 1/1/1895

Report any change in name:

Effective Date:

Utility Web Site: acctng@ci.sparta.wi.us

Utility employee in charge of correspondence concerning this report:

Name: MRS GAIL L CLARK

Title: ACCOUNTING CLERK

Office Address:

203 WEST OAK STREET
P.O. BOX 0
SPARTA, WI 54656

Telephone: (608) 269 - 4340 EXT 227

Fax Number: (608) 269 - 5046

Email Address: acctng@ci.sparta.wi.us

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

Name: GAIL L CLARK

Title: ACCOUNTING CLERK

Office Address:

203 WEST OAK STREET
SPARTA, WI 54656

Telephone: (608) 269 - 4340 EXT 227

Fax Number: (608) 269 - 5046

Email Address: acctng@ci.sparta.wi.us

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

Name: NORMAN STANEK

Title: CHAIRPERSON

Office Address:

710 JOHN ST
SPARTA, WI 54656

Telephone: (608) 269 - 8527

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: WILLIAMS SHERRY

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address:

ENGELSON & ASSOCIATES LTD
3317 MORMON COULEE RD
P.O. BOX 785
LACROSSE, WI 54601

Telephone: (800) 500 - 8115

Fax Number: (608) 788 - 3162

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/25/2011

Period covered by most recent audit: JANUARY THROUGH DECEMBER 2010

Names and titles of utility management including manager or superintendent:

Name: MR JORDAN SKIFF

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

203 WEST OAK STREET
SPARTA, WI 54656

Telephone: (608) 269 - 4340 EXT 228

Fax Number: (608) 269 - 5046

Email Address: dpw@ci.sparta.wi.us

Name of utility commission/committee: SPARTA MUNICIPAL WATER COMMITTEE

Names of members of utility commission/committee:

- MR RON BUTTON, ALDERMAN
- MR JIM CHURCH, , CITIZEN MEMBER
- MR ERIC MARR, CITIZEN MEMBER
- MR KEVIN RILEY, ALDERMAN
- MR JOHN RYDER, CITIZEN MEMBER
- MR NORMAN STANEK, , CHAIRPERSON
- MR LARRY TICHENOR, , CITIZEN MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address: none

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,857,888	1,931,155	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	531,347	563,177	2
Depreciation Expense (403)	405,306	400,059	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	338,061	329,325	5
Total Operating Expenses	1,274,714	1,292,561	
Net Operating Income	583,174	638,594	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	583,174	638,594	
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)	10,083	16,892	10
Miscellaneous Nonoperating Income (421)	8,248	576	11
Total Other Income	18,331	17,468	
Total Income	601,505	656,062	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,499)	(8,499)	12
Other Income Deductions (426)	74,120	74,004	13
Total Miscellaneous Income Deductions	65,621	65,505	
Income Before Interest Charges	535,884	590,557	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	95,655	92,764	14
Amortization of Debt Discount and Expense (428)	11,335	11,335	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	47,330	57,296	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	154,320	161,395	
Net Income	381,564	429,162	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,717,285	7,289,340	20
Balance Transferred from Income (433)	381,564	429,162	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,813	1,217	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)	8,097,036	7,717,285	

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	1,857,888	0	1,857,888	1
Total (Acct. 400):	1,857,888	0	1,857,888	
Operation and Maintenance Expense (401-402):				
Derived	531,347	0	531,347	2
Total (Acct. 401-402):	531,347	0	531,347	
Depreciation Expense (403):				
Derived	405,306	0	405,306	3
Total (Acct. 403):	405,306	0	405,306	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	338,061	0	338,061	5
Total (Acct. 408):	338,061	0	338,061	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	583,174	0	583,174	
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		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
LOCAL BANKS	10,083	0	10,083	11
Total (Acct. 419):	10,083	0	10,083	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		8,000	8,000	12
MISC INCOME RECEIVED	248	0	248	13
Total (Acct. 421):	248	8,000	8,248	
TOTAL OTHER INCOME:	10,331	8,000	18,331	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(8,499)	0	(8,499)	14
NONE	0	0	0	15
Total (Acct. 425):	(8,499)	0	(8,499)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	74,120	74,120	16
NONE	0	0	0	17
Total (Acct. 426):	0	74,120	74,120	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,499)	74,120	65,621	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	95,655	0	95,655	18
Total (Acct. 427):	95,655	0	95,655	
Amortization of Debt Discount and Expense (428):				
DISCOUNT ON BONDS	11,335		11,335	19
Total (Acct. 428):	11,335	0	11,335	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	47,330	0	47,330	21
Total (Acct. 430):	47,330	0	47,330	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0		0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	154,320	0	154,320	
NET INCOME:	447,684	(66,120)	381,564	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,057,571	4,659,714	7,717,285	24
Total (Acct. 216):	3,057,571	4,659,714	7,717,285	
Balance Transferred from Income (433):				
Derived	447,684	(66,120)	381,564	25
Total (Acct. 433):	447,684	(66,120)	381,564	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
2009 AUDIT ADJUSTMENT	1,813	0	1,813	27
Total (Acct. 435)--Debit:	1,813	0	1,813	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,503,442	4,593,594	8,097,036	

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	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	1,857,888	0	0	0	1,857,888	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to						
Wisconsin Remainder Assessment	1,857,888	0	0	0	1,857,888	

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	306,728	0	306,728	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,497	0	1,497	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	308,225	0	308,225	

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	5.0	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	18,839,390	18,637,492	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,528,527	4,036,188	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	14,310,863	14,601,304	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	34,992	34,992	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	34,992	34,992	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	641,202	893,910	12
Special Deposits (134)	0	0	13
Working Funds (135)	0	0	14
Temporary Cash Investments (136)	61,675	60,916	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	464,562	475,204	17
Other Accounts Receivable (143)	768	435	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	1,639	7,985	20
Plant Materials and Operating Supplies (154)	41,534	38,144	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	9,471	6,622	25
Interest and Dividends Receivable (171)	0	0	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
Total Current and Accrued Assets	1,220,851	1,483,216	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	50,748	58,121	29
Extraordinary Property Losses (182)	0	0	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)	0	0	34
Total Deferred Debits	50,748	58,121	
Total Assets and Other Debits	15,582,462	16,142,641	

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)	2,865,257	2,865,257	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	8,097,036	7,717,285	37
Total Proprietary Capital	10,962,293	10,582,542	
LONG-TERM DEBT			
Bonds (221)	1,475,000	1,715,000	38
Advances from Municipality (223)	447,770	834,295	39
Other Long-Term Debt (224)	2,455,915	2,712,756	40
Total Long-Term Debt	4,378,685	5,262,051	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	7,353	44,509	42
Payables to Municipality (233)	26,953	25,636	43
Customer Deposits (235)	0	0	44
Taxes Accrued (236)	4,062	3,530	45
Interest Accrued (237)	29,021	29,644	46
Tax Collections Payable (241)	0	0	47
Miscellaneous Current and Accrued Liabilities (242)	27,937	36,111	48
Total Current and Accrued Liabilities	95,326	139,430	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	35,659	39,621	49
Customer Advances for Construction (252)	0	0	50
Other Deferred Credits (253)	110,499	118,998	51
Total Deferred Credits	146,158	158,619	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	0	0	54
Miscellaneous Operating Reserves (265)	0	0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	15,582,462	16,142,642	

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	18,637,492	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)	15,446,026	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,393,364	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	18,839,390	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)	4,030,167	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	498,360	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	4,528,527	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	14,310,863	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)	3,611,947				3,611,947	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	405,306				405,306	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	37,363				37,363	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	442,669	0	0	0	442,669	16
Debits during year						17
Book cost of plant retired	24,449				24,449	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	24,449	0	0	0	24,449	25
Balance end of year (111.1)	4,030,167	0	0	0	4,030,167	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)	424,240				424,240	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	74,120				74,120	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	74,120	0	0	0	74,120	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
NONE	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	498,360	0	0	0	498,360	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	34,992	0	0	34,992	1
NONE	0	0	0	0	2
Total Nonutility Property (121)	34,992	0	0	34,992	
Less accum. prov. depr. & amort. (122)	34,992	0	0	34,992	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	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)	41,534	38,144	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	41,534	38,144	

**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)				
1999 MORTGAGE REVENUE DEBT	0	0	0	1
2004 GO BOND	800	67	4,000	2
2005 REVENUE DEBT	4,102	342	24,612	3
2008 REVENUE BOND	2,471	625	22,136	4
Total			50,748	
Unamortized premium on debt (251)				
1999 REVENUE BOND REFINANCED	3,962	330	35,659	5
Total			35,659	

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	2,865,257	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>2,865,257</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS #4	09/01/2005	11/01/2016	3.99%	1,475,000	1
Total Bonds (Account 221):				<u>1,475,000</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)					
2004 GO BOND	05/17/2004	11/01/2015	3.99%	163,350	1
ADVANCE FROM MUNICIPALITY	07/29/2008	12/31/2011	0.00%	284,420	2
ADVANCE FROM SANITATION DEPT	01/01/2003	12/01/2010	0.00%	0	3
Total for Account 223				447,770	
Other Long-Term Debt (224)					
09 TRUST FUND LOAN	06/22/2009	03/15/2019	4.50%	267,823	4
09 WISCONSIN SAFE DRINKING LOAN	03/11/2009	05/01/2028	1.60%	1,148,092	5
2008 GO REFINANCING BOND	09/15/2008	11/01/2016	3.86%	1,040,000	6
Total for Account 224				2,455,915	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	3,530	1
Accruals:		
Charged water department expense	334,530	2
Charged electric department expense	0	3
Charged sewer department expense	16,800	4
Other (explain):		
NONE		5
Total Accruals and other credits	351,330	
Taxes paid during year:		
County, state and local taxes	331,480	6
Social Security taxes	16,879	7
PSC Remainder Assessment	2,439	8
Other (explain):		
NONE		9
Total payments and other debits	350,798	
Balance end of year	4,062	

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)					
2005 REVENUE BONDS	11,082	64,900	66,500	9,482	1
Subtotal	11,082	64,900	66,500	9,482	
Advances from Municipality (223)					
2008 GO BOND	7,259	40,050	40,925	6,384	2
2004 GO BOND	1,250	7,280	7,476	1,054	3
Subtotal	8,509	47,330	48,401	7,438	
Other Long-Term Debt (224)					
09 TRUST FUND	6,772	11,940	9,674	9,038	* 4
09 CLEAN WATER LOAN	3,281	18,815	19,033	3,063	* 5
Subtotal	10,053	30,755	28,707	12,101	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	29,644	142,985	143,608	29,021	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	464,562	* 8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	464,562	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
MISC BILLING	768	14
Total (Acct. 143):	768	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	4,062	15
DUE FROM SANITATION	(2,423)	16
Total (Acct. 145):	1,639	

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):		
PREPAID INSURANCE	9,471	17
Total (Acct. 165):	9,471	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
INSURANCE, TAXES & MISC DUE TO MUNICIPALITY	26,953	* 23
Total (Acct. 233):	26,953	
Other Deferred Credits (253):		
Regulatory Liability	110,499	24
NONE	0	25
Total (Acct. 253):	110,499	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

(233) Additional taxes due at year end \$4,062.30, 2010 Insurance \$20,041.51, misc due to City at year end \$2,849.48.

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)	15,344,074	0	0	0	15,344,074	1
Materials and Supplies	39,839	0	0	0	39,839	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	3,821,057	0	0	0	3,821,057	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	114,748	0	0	0	114,748	6
NONE	0	0	0	0	0	7
Average Net Rate Base	11,448,108	0	0	0	11,448,108	
Net Operating Income	583,174	0	0	0	583,174	8
Net Operating Income as a percent of						
Average Net Rate Base	5.09%	N/A	N/A	N/A	5.09%	

**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	118,998	0	0	0	118,998	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,499	0	0	0	8,499	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	110,499	0	0	0	110,499	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Order dated 7/13/10 Simplified Water Rate Case docket #5610-WQ-101 effective 11/15/10

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,782,761	1,847,011	1
Total Sales of Water	1,782,761	1,847,011	
Other Operating Revenues			
Forfeited Discounts (470)	5,817	5,460	2
Rents from Water Property (472)	14,400	14,400	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	54,910	64,284	5
Total Other Operating Revenues	75,127	84,144	
Total Operating Revenues	1,857,888	1,931,155	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	230,742	225,936	7
Water Treatment Expenses (640-652)	42,486	66,548	8
Transmission and Distribution Expenses (660-678)	56,642	51,341	9
Customer Accounts Expenses (901-906)	12,299	15,686	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	189,178	203,666	12
Total Operation and Maintenance Expenses	531,347	563,177	
Other Operating Expenses			
Depreciation Expense (403)	405,306	400,059	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	338,061	329,325	15
Total Other Operating Expenses	743,367	729,384	
Total Operating Expenses	1,274,714	1,292,561	
NET OPERATING INCOME	583,174	638,594	

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)	0	0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	3,354	153,532	746,835	5
Commercial (461.2)	377	61,429	216,863	6
Industrial (461.3)	40	110,461	261,174	7
Public Authority (461.4)	52	15,153	48,699	8
Total Metered Sales to General Customers (461)	3,823	340,575	1,273,571	
Private Fire Protection Service (462)	44		26,346	9
Public Fire Protection Service (463)	523		482,844	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	4,390	340,575	1,782,761	

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	NONE	0	0	* 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)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	482,844	3
NONE	0	4
Total Public Fire Protection Service (463)	482,844	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	5,817	6
Other (specify):		
Total Forfeited Discounts (470)	5,817	
Rents from Water Property (472):		
U.S. CELLULAR TOWER RENTAL	14,400	7
Total Rents from Water Property (472)	14,400	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISC BILLED FOR METER SETS, SERVICE TURN ONS, FROZEN METER REPAIRS, FINAL READS	15,328	9
Return on net investment in meters charged to sewer department	39,582	10
Other (specify):		
Total Other Water Revenues (474)	54,910	

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.

\$15,328 - misc billed for meter sets, service turn ons, special read charge, NSF charges, and frozen meter repairs.

\$39,582 - part of the Joint Meter Expense billed to Sanitation based on average meter investment, depreciation and authorized rate of return.

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	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	118	0	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	88,382	95,860	16
Pumping Labor and Expenses (624)	106,854	76,905	* 17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	6,377	9,110	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	3,283	4,627	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	25,728	39,434	* 24
Total Pumping Expenses	230,742	225,936	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	21,072	34,932	* 26
Operation Labor and Expenses (642)	14,512	18,573	27
Miscellaneous Expenses (643)	5,274	9,539	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	0	729	31
Maintenance of Water Treatment Equipment (652)	1,628	2,775	32
Total Water Treatment Expenses	42,486	66,548	

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)	0	0	33
Storage Facilities Expenses (661)	167	0	34
Transmission and Distribution Lines Expenses (662)	23,244	19,172	35
Meter Expenses (663)	114	65	36
Customer Installations Expenses (664)	0	226	37
Miscellaneous Expenses (665)	2,829	3,420	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	4	41
Maintenance of Distribution Reservoirs and Standpipes (672)	6,734	1,836	42
Maintenance of Transmission and Distribution Mains (673)	1,012	3,830	43
Maintenance of Services (675)	4,886	9,242	44
Maintenance of Meters (676)	11,180	11,666	45
Maintenance of Hydrants (677)	6,476	1,861	46
Maintenance of Miscellaneous Plant (678)	0	19	47
Total Transmission and Distribution Expenses	56,642	51,341	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	2,414	2,082	49
Customer Records and Collection Expenses (903)	5,192	9,430	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	4,693	4,174	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	12,299	15,686	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	47,639	66,731	* 55
Office Supplies and Expenses (921)	6,280	5,032	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	1,000	6,800	58
Property Insurance (924)	20,042	20,125	59
Injuries and Damages (925)	0	0	60
Employee Pensions and Benefits (926)	91,481	86,537	61
Regulatory Commission Expenses (928)	115	0	62
Duplicate Charges--Credit (929)	0	0	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)	5,942	3,196	64
Rents (931)	1,800	1,800	65
Maintenance of General Plant (932)	14,879	13,445	66
Total Administrative and General Expenses	189,178	203,666	
 Total Operation and Maintenance Expenses	531,347	563,177	

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.

- (624) More labor spent on Well #10 problem with dirty water.
 - (633) Rehab of Well #2 cost much less than anticipated.
 - (641) Price of Caustic Soda decreased from \$4.40/gal in 2009 to \$3.14/gal in 2010
 - (920) Time shifted to #624 - working on Well #10 problem.
-

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		335,543	331,481	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	JOINT METER EXPENSE AT 50% ASSMNT RATIO	16,800	19,544	2
Net property tax equivalent		318,743	311,937	
Social Security		16,879	16,333	3
PSC Remainder Assessment		2,439	1,055	4
Other (specify):				
NONE		0	0	5
Total tax expense		338,061	329,325	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170740				3
County tax rate	mills		5.821750				4
Local tax rate	mills		7.552470				5
School tax rate	mills		9.637020				6
Voc. school tax rate	mills		2.058270				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.240250				10
Less: state credit	mills		1.480080				11
Net tax rate	mills		23.760170				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.552470				14
Combined School Tax Rate	mills		11.695290				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.247760				17
Total Tax Rate	mills		25.240250				18
Ratio of Local and School Tax to Total	dec.		0.762582				19
Total tax net of state credit	mills		23.760170				20
Net Local and School Tax Rate	mills		18.119078				21
Utility Plant, Jan. 1	\$	18,637,492	18,637,492				22
Materials & Supplies	\$	38,144	38,144				23
Subtotal	\$	18,675,636	18,675,636				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	18,675,636	18,675,636				26
Assessment Ratio	dec.		0.991600				27
Assessed Value	\$	18,518,761	18,518,761				28
Net Local & School Rate	mills		18.119078				29
Tax Equiv. Computed for Current Year	\$	335,543	335,543				30
Tax Equivalent per 1994 PSC Report	\$	122,103					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	335,543					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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	2,955	0	0	0	2,955	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	525,287	0	0	0	525,287	8
Supply Mains (316)	21,919	0	0	0	21,919	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	550,161	0	0	0	550,161	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	1,750,778	0	0	0	1,750,778	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	781,399	4,152	0	0	785,551	14
Diesel Pumping Equipment (326)	12,064	0	0	0	12,064	15
Other Pumping Equipment (328)	3,764	0	0	0	3,764	16
Total Pumping Plant	2,548,005	4,152	0	0	2,552,157	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	1,245,196	0	0	0	1,245,196	18
Sand or Other Media Filtration Equipment (332)	771,480	0	0	0	771,480	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	49,764	0	0	0	49,764	21
Total Water Treatment Plant	2,066,440	0	0	0	2,066,440	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,584	0	0	0	1,584	22
Structures and Improvements (341)	79,681	0	0	0	79,681	23
Distribution Reservoirs and Standpipes (342)	1,234,902	0	0	0	1,234,902	24
Transmission and Distribution Mains (343)	5,091,374	120,114	12,750	0	5,198,738	* 25
Services (345)	876,536	40,516	8,128	0	908,924	26
Meters (346)	1,341,036	35,441	184	0	1,376,293	27
Hydrants (348)	808,109	21,970	2,633	0	827,446	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.
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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)	2,700	0	0	0	2,700	29
Total Transmission and Distribution Plant	9,435,922	218,041	23,695	0	9,630,268	
GENERAL PLANT						
Land and Land Rights (389)	1,831	0	0	0	1,831	30
Structures and Improvements (390)	284,404	0	0	0	284,404	31
Office Furniture and Equipment (391)	3,551	0	0	0	3,551	32
Computer Equipment (391.1)	34,976	6,159	754	0	40,381	33
Transportation Equipment (392)	135,301	0	0	0	135,301	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	40,442	0	0	0	40,442	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	101,159	0	0	0	101,159	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	39,931	0	0	0	39,931	41
Total General Plant	641,595	6,159	754	0	647,000	
Total utility plant in service directly assignable	15,242,123	228,352	24,449	0	15,446,026	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	15,242,123	228,352	24,449	0	15,446,026	

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	3,535	0	0	0	3,535	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	65,200	0	0	0	65,200	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	68,735	0	0	0	68,735	
PUMPING PLANT						
Land and Land Rights (320)	5,897	0	0	0	5,897	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	34,719	0	0	0	34,719	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	40,616	0	0	0	40,616	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	717,526	0	0	0	717,526	18
Sand or Other Media Filtration Equipment (332)	254,606	0	0	0	254,606	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	23,146	0	0	0	23,146	21
Total Water Treatment Plant	995,278	0	0	0	995,278	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	397,313	0	0	0	397,313	24
Transmission and Distribution Mains (343)	1,446,670	0	0	0	1,446,670	25
Services (345)	244,978	8,000	0	0	252,978	26
Meters (346)	0	0	0	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)	191,774	0	0	0	191,774	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	2,280,735	8,000	0	0	2,288,735	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	3,385,364	8,000	0	0	3,393,364	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	3,385,364	8,000	0	0	3,393,364	

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%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	124,404	2.90%	15,233	4
Supply Mains (316)	14,796	1.80%	395	5
Other Water Source Plant (317)	0	0.00%	0	6
Total Source of Supply Plant	139,200		15,628	
PUMPING PLANT				
Structures and Improvements (321)	596,790	3.20%	56,025	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	133,172	4.40%	34,473	9
Diesel Pumping Equipment (326)	4,284	4.40%	531	10
Other Pumping Equipment (328)	748	4.40%	166	11
Total Pumping Plant	734,994		91,195	
WATER TREATMENT PLANT				
Structures and Improvements (331)	7,787	3.20%	39,846	12
Sand or Other Media Filtration Equipment (332)	128,903	5.47%	32,890	13
Membrane Filtration Equipment (333)	0	0.00%	0	14
Other Water Treatment Equipment (334)	0	6.67%	3,319	15
Total Water Treatment Plant	136,690		76,055	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	29,207	3.20%	2,550	16
Distribution Reservoirs and Standpipes (342)	224,701	1.90%	23,463	17
Transmission and Distribution Mains (343)	1,246,071	1.30%	66,886	18
Services (345)	238,894	2.90%	25,889	19
Meters (346)	463,621	5.50%	74,727	20
Hydrants (348)	212,530	2.20%	17,991	21
Other Transmission and Distribution Plant (349)	0	2.20%	59	22
Total Transmission and Distribution Plant	2,415,024		211,565	
GENERAL PLANT				
Structures and Improvements (390)	96,968	2.90%	8,248	23
Office Furniture and Equipment (391)	1,164	5.80%	206	24
Computer Equipment (391.1)	9,626	16.25%	9,530	25
Transportation Equipment (392)	24,001	13.30%	17,995	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	14,408	58.00%	2,345	28
Laboratory Equipment (395)	0	0.00%	0	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	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	0	139,637	4
316	0	0	0	0	15,191	5
317	0	0	0	0	0	6
	0	0	0	0	154,828	
321	0	0	0	0	652,815	7
323	0	0	0	0	0	8
325	0	0	0	0	167,645	9
326	0	0	0	0	4,815	10
328	0	0	0	0	914	11
	0	0	0	0	826,189	
331	0	0	0	0	47,633	12
332	0	0	0	0	161,793	13
333	0	0	0	0	0	14
334	0	0	0	0	3,319	15
	0	0	0	0	212,745	
341	0	0	0	0	31,757	16
342	0	0	0	0	248,164	17
343	12,750	0	0	0	1,300,207	18
345	8,128	0	0	0	256,655	19
346	184	0	0	0	538,164	20
348	2,633	0	0	0	227,888	21
349	0	0	0	0	59	22
	23,695	0	0	0	2,602,894	
390	0	0	0	0	105,216	23
391	0	0	0	0	1,370	24
391.1	754	0	0	0	18,402	25
392	0	0	0	0	41,996	26
393	0	0	0	0	0	27
394	0	0	0	0	16,753	28
395	0	0	0	0	0	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)	28,429	7.50%	7,587	30
Communication Equipment (397)	0	0.00%	0	31
SCADA Equipment (397.1)	0	0.00%	0	32
Miscellaneous Equipment (398)	11,443	58.00%	2,316	33
Total General Plant	186,039		48,227	
Total accum. prov. directly assignable	3,611,947		442,670	
Common Utility Plant Allocated to Water Department	0	0.00%	0	34
Total accum. prov. for depreciation	3,611,947		442,670	

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	0	0	0	36,016	30
397	0	0	0	0	0	31
397.1	0	0	0	0	0	32
398	0	0	0	0	13,759	33
	754	0	0	0	233,512	
	24,449	0	0	0	4,030,168	
	0	0	0	0	0	34
	24,449	0	0	0	4,030,168	

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%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	0	2.90%	1,891	4
Supply Mains (316)	0	0.00%	0	5
Other Water Source Plant (317)	0	0.00%	0	6
Total Source of Supply Plant	0		1,891	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%	0	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	11,626	4.40%	1,528	9
Diesel Pumping Equipment (326)	0	0.00%	0	10
Other Pumping Equipment (328)	0	0.00%	0	11
Total Pumping Plant	11,626		1,528	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	3.20%	22,961	12
Sand or Other Media Filtration Equipment (332)	0	3.30%	8,402	13
Membrane Filtration Equipment (333)	0	0.00%	0	14
Other Water Treatment Equipment (334)	0	6.67%	1,544	15
Total Water Treatment Plant	0		32,907	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%	0	16
Distribution Reservoirs and Standpipes (342)	0	1.90%	7,549	17
Transmission and Distribution Mains (343)	337,524	1.30%	18,807	18
Services (345)	35,127	2.90%	7,220	19
Meters (346)	0	0.00%	0	20
Hydrants (348)	39,963	2.20%	4,219	21
Other Transmission and Distribution Plant (349)	0	0.00%	0	22
Total Transmission and Distribution Plant	412,614		37,795	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%	0	23
Office Furniture and Equipment (391)	0	0.00%	0	24
Computer Equipment (391.1)	0	0.00%	0	25
Transportation Equipment (392)	0	0.00%	0	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	0	0.00%	0	28
Laboratory Equipment (395)	0	0.00%	0	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	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	0	1,891	4
316	0	0	0	0	0	5
317	0	0	0	0	0	6
	0	0	0	0	1,891	
321	0	0	0	0	0	7
323	0	0	0	0	0	8
325	0	0	0	0	13,154	9
326	0	0	0	0	0	10
328	0	0	0	0	0	11
	0	0	0	0	13,154	
331	0	0	0	0	22,961	12
332	0	0	0	0	8,402	13
333	0	0	0	0	0	14
334	0	0	0	0	1,544	15
	0	0	0	0	32,907	
341	0	0	0	0	0	16
342	0	0	0	0	7,549	17
343	0	0	0	0	356,331	18
345	0	0	0	0	42,347	19
346	0	0	0	0	0	20
348	0	0	0	0	44,182	21
349	0	0	0	0	0	22
	0	0	0	0	450,409	
390	0	0	0	0	0	23
391	0	0	0	0	0	24
391.1	0	0	0	0	0	25
392	0	0	0	0	0	26
393	0	0	0	0	0	27
394	0	0	0	0	0	28
395	0	0	0	0	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%	0	30
Communication Equipment (397)	0	0.00%	0	31
SCADA Equipment (397.1)	0	0.00%	0	32
Miscellaneous Equipment (398)	0	0.00%	0	33
Total General Plant	0		0	
Total accum. prov. directly assignable	424,240		74,121	
 Common Utility Plant Allocated to Water Department	 0	 0.00%	 0	 34
Total accum. prov. for depreciation	424,240		74,121	

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	0	0	0	0	30
397	0	0	0	0	0	31
397.1	0	0	0	0	0	32
398	0	0	0	0	0	33
	0	0	0	0	0	
	0	0	0	0	498,361	
	0	0	0	0	0	34
	0	0	0	0	498,361	

SOURCES OF WATER SUPPLY - STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	0	0	29,147	29,147	1
February	0	0	26,256	26,256	2
March	0	0	32,715	32,715	3
April	0	0	34,090	34,090	4
May	0	0	36,236	36,236	5
June	0	0	37,181	37,181	6
July	0	0	36,529	36,529	7
August	0	0	36,265	36,265	8
September	0	0	30,897	30,897	9
October	0	0	31,416	31,416	10
November	0	0	30,243	30,243	11
December	0	0	30,830	30,830	12
Total annual pumpage	0	0	391,805	391,805	

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):	391,805	2
Less: Gallons (000's) used in the treatment process:	968	3
Subtotal: Gallons (000's) entering distribution system:	390,837	4
Less: Gallons (000's) sold (Revenue Water):	340,575	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	50,262	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	24,275	8
Gallons (000's) used for fire protection:	120	9
Gallons (000's) used to prevent freezing of distribution system:	280	10
Gallons (000's) used for other system uses:	323	11
Subtotal Authorized System Uses:	24,998	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	0	14
Gallons (000's) lost due to service leaks or breaks:	95	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	60	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	15	17
Gallons (000's) unknown/not accounted for:	25,094	18
Subtotal Water Losses:	25,264	19
Percentage of water entering distribution system sold:	87%	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.)	1,788	29
Date of maximum: 04/24/2010		30
Cause of maximum: Weather		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	634	33
Date of minimum: 11/12/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	816,494	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	0	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	9,254	43
Outside municipality?	17	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)	
1211 TOWER ROAD	7	260	16	936,000	Yes	1
1211 W MAIN STREET	6	216	16	576,000	Yes	2
1221 N CHESTER STREET	2	165	12	648,000	Yes	3
1221 N CHESTER STREET	4	185	16	691,000	Yes	4
1512 EAST MONTGOMERY STREET	8	75	24	0	No	* 5
920 STANDARD DRIVE	9	275	20	1,260,000	Yes	6
2050 RILEY RD	10	300	24	1,440,000	Yes	7

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)	
		0	0	0	

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	IDAHO #2	IDAHO RD - JOCKEY	IDAHO RD #1	1
Location	IDAHO RD	IDAHO RD	IDAHO RD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE	GROUNDFOFOS	CRANE	5
Year Installed	2007	2007	2007	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	600	250	600	8
Pump Motor or Standby Engine Mfr	BALDOR	GROUNDFOFOS	BALDOR	9
Year Installed	2007	2007	2007	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	8	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	IDAHO RD #3	WELL #7	WELL #7	15
Location	IDAHO RD	1211 TOWER RD	1211 TOWER RD	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	CRANE	PACO	PACO	19
Year Installed	2007	2004	2000	20
Type	OTHER	OTHER	OTHER	21
Actual Capacity (gpm)	600	350	150	22
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	BALDOR	23
Year Installed	2007	2004	2000	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	25	15	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 10	WELL 10	WELL 10	1
Location	2050 RILEY RD	2050 RILEY RD	2050 RILEY RD	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS #2	GOULDS #2	5
Year Installed	2008	2008	2008	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	1,150	1,150	1,500	8
Pump Motor or Standby Engine Mfr	US	US	BALDOR	9 10
Year Installed	2008	2008	2008	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 10	WELL 10	WELL 10	15
Location	1211 TOWER	2050 RILEY RD	2050 RILEY RD	16
Purpose	B	P	B	17
Destination	D	T	D	18
Pump Manufacturer	GOULDS #1	GOULDS #1	GROUNDFOSS	19
Year Installed	2008	2008	2008	20
Type	OTHER	VERTICAL TURBINE	OTHER	21
Actual Capacity (gpm)	1,500	1,000	1	22
Pump Motor or Standby Engine Mfr	BALDOR	US	GROUNDFOSS	23 24
Year Installed	2008	2008	2008	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	60	8	27
Footnotes				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 2	WELL 4	WELL 6	1
Location	1221 N CHESTER	1221 N CHESTER	1211 W MAIN ST	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1995	2009	2008	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	450	510	8
Pump Motor or Standby Engine Mfr	GE	US	GE	9 10
Year Installed	1990	2009	2010	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 7	WELL 7 - #1	WELL 7 - #2	15
Location	1211 TOWER ROAD	1211 TOWER	1211 TOWER	16
Purpose	P	B	B	17
Destination	T	D	D	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	2004	1998	1998	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	650	580	580	22
Pump Motor or Standby Engine Mfr	GE	US	US	23 24
Year Installed	1998	1998	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	15	15	27
Footnotes				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 9			1
Location	920 STANDARD DR			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	SIMMONS			5
Year Installed	2008			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	875			8
Pump Motor or Standby Engine Mfr	US			10
Year Installed	1991			11
Type	ELECTRIC			12
Horsepower	100			13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	A	B	C	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	3 4
Year constructed	1910	1961	1991	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	110	110	110	9 10
Total capacity in gallons (actual)	435,000	600,000	600,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.6999	100.0000	100.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	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	D		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2008		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons (actual)	600,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	100.0000		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	1.000	560	0	0	0	560	1	
M	D	1.250	12	0	0	0	12	2	
M	D	1.500	177	0	0	0	177	3	
M	D	2.000	1,304	0	0	0	1,304	4	
M	D	4.000	27,129	0	1,493	0	25,636	5	
P	D	4.000	0	0	0	0	0	6	
M	D	6.000	79,883	0	1,333	0	78,550	7	
M	D	8.000	140,228	2,859	33	0	143,054	8	
M	D	10.000	25,648	0	0	0	25,648	9	
P	D	10.000	220	0	0	0	220	10	
M	D	12.000	48,343	0	0	0	48,343	11	
P	D	12.000	403	0	0	0	403	12	
Total Within Municipality			323,907	2,859	2,859	0	323,907		
Total Utility			323,907	2,859	2,859	0	323,907		

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.

Mains were added during Prairie Ave & L St reconstruction project - financed with available 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	389	0	45	0	344	0	1
M	1.000	2,834	52	1	0	2,885	0	2
M	1.250	17	0	0	0	17	0	3
M	1.500	36	1	0	0	37	0	4
M	2.000	50	0	0	0	50	0	5
M	4.000	8	0	0	0	8	0	6
M	6.000	33	1	0	0	34	0	7
M	8.000	14	1	0	0	15	0	8
Total Utility		3,381	55	46	0	3,390	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.

Services added during Prairie Ave & L Street reconstruction project paid for by available funds.

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

The Sparta Water Utility does not count services not in use
Services added during Prairie Ave & L St reconstruction project were financed with available funds.

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	3,653	54	9	0	3698	345	1
0.750	41	0	0	0	41	7	2
1.000	76	0	0	0	76	5	3
1.500	43	0	0	0	43	8	4
2.000	39	2	0	0	41	5	5
3.000	18	2	0	0	20	6	6
4.000	13	0	0	0	13	4	7
6.000	4	0	0	0	4	2	8
8.000	8	0	0	0	8	5	9
10.000	1	0	0	0	1	1	10
12.000	1	0	0	0	1	0	* 11
Total:	3,897	58	9	0	3946	388	

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	3,348	231	10	16	0	93	3698	1
0.750	5	28	4	2	0	2	41	2
1.000	1	58	8	7	0	2	76	3
1.500	0	32	4	4	0	3	43	4
2.000	0	17	12	7	0	5	41	5
3.000	0	7	1	6	0	6	20	6
4.000	0	4	0	3	0	6	13	7
6.000	0	0	1	1	0	2	4	8
8.000	0	0	0	5	0	3	8	9
10.000	0	0	0	1	0	0	1	10
12.000	0	0	0	0	0	1	1	* 11
Total:	3,354	377	40	52	0	123	3946	

METERS

Meters (Page W-23)

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

We change out and test all 1" or smaller meters every 10 years as our schedule allows us to. At times we do fall behind our schedule due to other demands, vacations, sick leave and other unforeseen happenings.

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 - we test all station meters on an annual basis.

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

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	0	0	0	1
Within Municipality	521	5	3	0	523	2
Total Fire Hydrants	521	5	3	0	523	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	518	*
Number of distribution system valves end of year:	625	
Number of distribution valves operated during year:	306	

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	6	Well #7 - 202 Tower St	Turbine	7/10/2010	1
Station Meter	6	Well #7 - 202 Tower St	Turbine	7/10/2010	2
Station Meter	8	Well #9 - 920 Stannard Dr	Turbine	7/10/2010	3
Station Meter	8	Well #9 - 920 Stannard Dr	Turbine	7/10/2010	4
Station Meter	8	Well #7 - 202 Tower St	Magnetic	7/10/2010	5
Station Meter	8	N Chester - Service Bldg	Turbine	7/10/2010	6
Station Meter	10	Well #10 - 2050 Riley Rd	Magnetic	7/10/2010	7
Station Meter	10	Idaho Rd Booster Station	Magnetic	7/10/2010	8
Station Meter	10	Well #10 - 2050 Riley Rd	Magnetic	7/10/2010	9
Station Meter	10	Well #10 - 2050 Riley Rd	Magnetic	7/10/2010	10

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)
Monroe County		
Cities		
	SPARTA	3,940
	Total Cities:	3,940
Towns		
	SPARTA	12
	Total Towns:	12
Total Monroe County:		3,952
Total Company:		3,952