



3015 (01-03-11)

ANNUAL REPORT

OF

Name: VESPER MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 6363 HEMLOCK STREET
P.O. BOX 127
VESPER, WI 54489

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 MARIE DEDERICH of
(Person responsible for accounts)

VESPER MUNICIPAL 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) 04/27/2011
(Date)

TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VESPER MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 6363 HEMLOCK STREET
P.O. BOX 127
VESPER, WI 54489

When was utility organized? 1/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARIE DEDERICH

Title: TREASURER/DIRECTOR

Office Address:

4909 WELL ROAD
P.O. BOX 127
VESPER, WI 54489

Telephone: (715) 569 - 4496

Fax Number: (715) 569 - 4294 EXT

Email Address: destunlm@wctc.net

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

Name: ROBERT C. MILLER

Title: CPA

Office Address: MILLER CPA & CONSULTING LLC

841 GOODNOW, AVE.
P.O. BOX 217
WISCONSIN RAPIDS, WI 54495-0217

Telephone: (715) 421 - 1918

Fax Number: (715) 421 - 1958

Email Address: BOBM@MILLERCPAC.COM

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

Name: DANIEL SCHEUENEMANN

Title: PRESIDENT

Office Address:

P.O. BOX 127
VESPER, WI 54489

Telephone: (715) 569 - 4294

Fax Number:

Email Address:

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

NO

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: JERRY BREHM

Title: PUBLIC WORKS / STREET SUPERINTENDENT

Office Address:

6363 HEMLOCK STREET

P.O. BOX 127

VESPER, WI 54489

Telephone: (715) 569 - 4294

Fax Number: (715) 569 - 4294

Email Address:

Name of utility commission/committee: VESPER MUNICIPAL WATER AND SEWER UTILITY

Names of members of utility commission/committee:

MR GARY ENGELBRIGHT, TRUSTEE

MR MICHAEL KELNHOFER, TRUSTEE

MR MARK S PAUL, TRUSTEE

MR DANIEL SCHEUNEMANN, PRESIDENT

MR DANIEL VOLLERT, TRUSTEE

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: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	68,079	72,574	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	61,390	85,037	2
Depreciation Expense (403)	16,814	16,591	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	74	271	5
Total Operating Expenses	78,278	101,899	
Net Operating Income	(10,199)	(29,325)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(10,199)	(29,325)	
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)	1,307	1,800	10
Miscellaneous Nonoperating Income (421)	10,492	36,367	11
Total Other Income	11,799	38,167	
Total Income	1,600	8,842	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(11,464)	(11,464)	12
Other Income Deductions (426)	5,414	5,414	13
Total Miscellaneous Income Deductions	(6,050)	(6,050)	
Income Before Interest Charges	7,650	14,892	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,509	24,851	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	23,509	24,851	
Net Income	(15,859)	(9,959)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,979,804	1,989,763	20
Balance Transferred from Income (433)	(15,859)	(9,959)	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)	1,963,945	1,979,804	

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	68,079	0	68,079	1
Total (Acct. 400):	68,079	0	68,079	
Operation and Maintenance Expense (401-402):				
Derived	61,390	0	61,390	2
Total (Acct. 401-402):	61,390	0	61,390	
Depreciation Expense (403):				
Derived	16,814	0	16,814	3
Total (Acct. 403):	16,814	0	16,814	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	74	0	74	5
Total (Acct. 408):	74	0	74	
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:	(10,199)	0	(10,199)	
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):				
SAVINGS INTEREST	1,307		1,307	11
Total (Acct. 419):	1,307	0	1,307	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
SEWER UTILITY OPERATING INCOME	10,492		10,492	13
Total (Acct. 421):	10,492	0	10,492	
TOTAL OTHER INCOME:	11,799	0	11,799	

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	(11,464)	0	(11,464)	14
NONE			0	15
Total (Acct. 425):	(11,464)	0	(11,464)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	5,414	5,414	16
NONE			0	17
Total (Acct. 426):	0	5,414	5,414	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(11,464)	5,414	(6,050)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	23,509	0	23,509	18
Total (Acct. 427):	23,509	0	23,509	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	23,509	0	23,509	
NET INCOME:	(10,445)	(5,414)	(15,859)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,238,044	741,760	1,979,804	24
Total (Acct. 216):	1,238,044	741,760	1,979,804	
Balance Transferred from Income (433):				
Derived	(10,445)	(5,414)	(15,859)	25
Total (Acct. 433):	(10,445)	(5,414)	(15,859)	
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):	1,227,599	736,346	1,963,945	

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	68,079	0	0	0	68,079	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	68,079	0	0	0	68,079	

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)	1,263,014	1,261,988	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	665,212	642,984	2
Net Utility Plant	597,802	619,004	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,243,204	3,243,204	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	915,658	861,459	4
Net Nonutility Property	2,327,546	2,381,745	
Investment in Municipality (123)	114,970	114,970	5
Other Investments (124)	1,125	2,135	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	58,820	54,366	8
Other Special Funds (128)	340,252	340,252	9
Total Other Property and Investments	2,842,713	2,893,468	
CURRENT AND ACCRUED ASSETS			
Cash (131)	224,021	235,941	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)	0	0	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	4,075	4,025	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	228,096	239,966	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,668,611	3,752,438	

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)	247,539	247,539	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,963,945	1,979,804	35
Total Proprietary Capital	2,211,484	2,227,343	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	18,176	18,176	37
Other long-Term Debt (224)	949,660	1,006,164	38
Total Long-Term Debt	967,836	1,024,340	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)			40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	0	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	489,291	500,755	49
Total Deferred Credits	489,291	500,755	
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	3,668,611	3,752,438	

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	1,261,988	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)	619,197	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	580,377	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)	63,440				7
Total Utility Plant	1,263,014	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)	388,032	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	277,180	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	665,212	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	597,802	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)	371,218				371,218	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,814				16,814	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	16,814	0	0	0	16,814	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	388,032	0	0	0	388,032	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)	271,766				271,766	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	5,414				5,414	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	5,414	0	0	0	5,414	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	277,180	0	0	0	277,180	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	3,243,204			3,243,204	1
Total Nonutility Property (121)	3,243,204	0	0	3,243,204	
Less accum. prov. depr. & amort. (122)	861,459	54,199		915,658	2
Net Nonutility Property	2,381,745	(54,199)	0	2,327,546	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	4,075	4,025	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	4,075	4,025	

**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)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	247,539	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>247,539</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)	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)					
MUNICIPALITY	00/00/0000	12/31/2010	0.00%	18,176	1
Total for Account 223				18,176	
Other Long-Term Debt (224)					
CLEAN WATER FUND	08/11/2004	05/31/2024	2.40%	949,660	2
Total for Account 224				949,660	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	74	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	74	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	74	8
Other (explain):		
NONE		9
Total payments and other debits	74	
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			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
CLEAN WATER FUND	0	23,509	23,509	0	3
Subtotal	0	23,509	23,509	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	23,509	23,509	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
TRANSFER TO VIILLAGE - PARK IMPROVEMENTS	114,970	1
Total (Acct. 123):	114,970	
Other Investments (124):		
KERRY INGREDIENTS CONSTRUCITON REIMB	1,125	2
Total (Acct. 124):	1,125	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
SEWER REPLACEMENT FUND	58,820	4
Total (Acct. 126):	58,820	
Other Special Funds (128):		
CLEAN WATER RESERVE FOR FUTURE PROJECTS	340,252	5
Total (Acct. 128):	340,252	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE	(1)	11
Total (Acct. 142):	0	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):		0
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability		149,038 23
UNEARNED - UNDISBURSED CLEAN WATER GRANT		340,253 24
Total (Acct. 253):		489,291

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)	618,684	0	0	0	618,684	1
Materials and Supplies	4,050	0	0	0	4,050	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	379,625	0	0	0	379,625	4
Customer Advances for Construction					0	5
Regulatory Liability	154,770	0	0	0	154,770	6
NONE					0	7
Average Net Rate Base	88,339	0	0	0	88,339	
Net Operating Income	(10,199)	0	0	0	(10,199)	8
Net Operating Income as a percent of						
Average Net Rate Base	-11.55%	N/A	N/A	N/A	-11.55%	

**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	160,502	0	0	0	160,502	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,464	0	0	0	11,464	3
Other (specify):						
NONE					0	4
Balance End of Year	149,038	0	0	0	149,038	

IMPORTANT CHANGES DURING THE YEAR

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	66,803	71,144	1
Total Sales of Water	66,803	71,144	
Other Operating Revenues			
Forfeited Discounts (470)	64	203	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,212	1,227	5
Total Other Operating Revenues	1,276	1,430	
Total Operating Revenues	68,079	72,574	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	57,667	79,980	6
General Operating Expenses (680-691)	3,723	5,057	7
Total Operation and Maintenance Expenses	61,390	85,037	
Other Operating Expenses			
Depreciation Expense (403)	16,814	16,591	8
Amortization Expense (404-407)		0	9
Taxes (408)	74	271	10
Total Other Operating Expenses	16,888	16,862	
Total Operating Expenses	78,278	101,899	
NET OPERATING INCOME	(10,199)	(29,325)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	200	7,206	23,463	5
Commercial (461.2)	25	2,041	5,676	6
Industrial (461.3)	2	20,302	14,919	7
Public Authority (461.4)	9	436	1,748	8
Total Metered Sales to General Customers (461)	236	29,985	45,806	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		20,997	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	237	29,985	66,803	

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)	20,997	3
NONE		4
Total Public Fire Protection Service (463)	20,997	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	64	6
Other (specify):		
Total Forfeited Discounts (470)	64	
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):		
EXTRA METER RENT	12	9
TOWER RENT - DATA SERVICES	1,200	10
Return on net investment in meters charged to sewer department		11
Other (specify):		
Total Other Water Revenues (474)	1,212	

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)	11,962	23,535	* 1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	12,368	10,498	3
Chemicals (630)	11,642	14,569	4
Supplies and Expenses (640)	1,563	7,330	* 5
Repairs of Water Plant (650)	20,132	24,048	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	57,667	79,980	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	1,238	1,574	8
Office Supplies and Expenses (681)	1,943	1,387	9
Outside Services Employed (682)	522	498	10
Insurance Expense (684)		331	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	20	1,267	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	3,723	5,057	
Total Operation and Maintenance Expenses	61,390	85,037	

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.

Account 640 - Supplies and Expenses - Supplies expenses were lower in 2010 due to lower water consumption and less system wide repair activities in 2010.

Account 600 - Salaries and Wages - The wages for the Utility Superintendent represent a reimbursement to the Municipality based on an allocation of the employees time to the Water, Sewer and General Fund maintenance activities. In 2010, with fewer system wide repair issues and lower overall consumption a smaller portion of the employees time was assigned to the Utility.

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		0	207 *	3
PSC Remainder Assessment		74	64	4
Other (specify): NONE			0	5
Total tax expense		74	271	

TAXES (ACCT. 408 - WATER)

Taxes (Acct. 408 - Water) (Page W-06)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

The Utility employees are employed by the Municipality and their wages are allocated and reimbursed by the Utility to the General Fund. In 2010 the General Fund covered all of the payroll taxes including Social Security taxes for the Utility personnel.

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			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.164815				3
County tax rate	mills		4.562616				4
Local tax rate	mills		4.377546				5
School tax rate	mills		7.159954				6
Voc. school tax rate	mills		1.491204				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.756135				10
Less: state credit	mills		1.571870				11
Net tax rate	mills		16.184265				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.377546				14
Combined School Tax Rate	mills		8.651158				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.028704				17
Total Tax Rate	mills		17.756135				18
Ratio of Local and School Tax to Total	dec.		0.733758				19
Total tax net of state credit	mills		16.184265				20
Net Local and School Tax Rate	mills		11.875332				21
Utility Plant, Jan. 1	\$	1,261,988	1,261,988				22
Materials & Supplies	\$	4,025	4,025				23
Subtotal	\$	1,266,013	1,266,013				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,266,013	1,266,013				26
Assessment Ratio	dec.		0.986200				27
Assessed Value	\$	1,248,542	1,248,542				28
Net Local & School Rate	mills		11.875332				29
Tax Equiv. Computed for Current Year	\$	14,827	14,827				30
Tax Equivalent per 1994 PSC Report	\$	15,910					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The tax equivalent was set to zero by Village ordinance in 2001.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	3,728				3,728	4
Structures and Improvements (311)	10,369				10,369	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	57,971				57,971	8
Supply Mains (316)	14,943				14,943	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	87,011	0	0	0	87,011	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	1,650				1,650	13
Electric Pumping Equipment (325)	42,954				42,954	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,394				2,394	16
Total Pumping Plant	46,998	0	0	0	46,998	
WATER TREATMENT PLANT						
Land and Land Rights (330)	953				953	17
Structures and Improvements (331)	47,928				47,928	18
Sand or Other Media Filtration Equipment (332)	141,372				141,372	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	190,253	0	0	0	190,253	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	313				313	22
Structures and Improvements (341)	681				681	23
Distribution Reservoirs and Standpipes (342)	94,008				94,008	24
Transmission and Distribution Mains (343)	115,410				115,410	25
Services (345)	9,185				9,185	26
Meters (346)	28,947	1,026			29,973	27
Hydrants (348)	13,377				13,377	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	261,921	1,026	0	0	262,947	
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)	31,988				31,988	41
Total General Plant	31,988	0	0	0	31,988	
Total utility plant in service directly assignable	618,171	1,026	0	0	619,197	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	618,171	1,026	0	0	619,197	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	465,378				465,378	25
Services (345)	67,232				67,232	26
Meters (346)	0				0	27
Hydrants (348)	47,767				47,767	28

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						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	580,377	0	0	0	580,377	
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	580,377	0	0	0	580,377	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	580,377	0	0	0	580,377	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,108	3,108	1
February			2,645	2,645	2
March			2,775	2,775	3
April			3,075	3,075	4
May			3,542	3,542	5
June			3,557	3,557	6
July			3,599	3,599	7
August			3,760	3,760	8
September			3,772	3,772	9
October			3,531	3,531	10
November			3,102	3,102	11
December			3,250	3,250	12
Total annual pumpage	0	0	39,716	39,716	

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):	39,716	2
Less: Gallons (000's) used in the treatment process:	7,029	3
Subtotal: Gallons (000's) entering distribution system:	32,687	4
Less: Gallons (000's) sold (Revenue Water):	29,985	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	2,702	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	449	8
Gallons (000's) used for fire protection:	75	9
Gallons (000's) used to prevent freezing of distribution system:	162	10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	686	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:		14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	2,016	18
Subtotal Water Losses:	2,016	19
Percentage of water entering distribution system sold:	92%	20
Percentage of Real and Apparent Losses:	6%	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.)	189	29
Date of maximum: 04/02/2010		30
Cause of maximum: Flushing hydrants		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	46	33
Date of minimum: 06/27/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	85,044	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:	1	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	513	43
Outside municipality?	0	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)	
WELL ROAD 1	1	500	8	50,000	Yes	1
WELL ROAD 2	2	105	8	70,000	Yes	2
WELL ROAD 3	3	280	8	150,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDBY	WELL 1	WELL 2	1
Location	WELL ROAD VESPER	WELL ROAD VESPER	WELL ROAD VESPER	2
Purpose	S	P	P	3
Destination	D	T	T	4
Pump Manufacturer	PEERLESS	BARRON	PRO-SOURCE	5
Year Installed	1970	2005	2009	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	500	50	100	8
Pump Motor or Standby Engine Mfr	WAUKESHA	FRANKLIN	PENTEK	9 10
Year Installed	1970	2005	2009	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	1	3	5	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3			15
Location	WELL ROAD VESPER			16
Purpose	P			17
Destination	T			18
Pump Manufacturer	BERKLEY			19
Year Installed	2009			20
Type	SUBMERSIBLE			21
Actual Capacity (gpm)	200			22
Pump Motor or Standby Engine Mfr	HITACHI			23 24
Year Installed	2009			25
Type	ELECTRIC			26
Horsepower	10			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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1970	1970	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	105	6
Total capacity in gallons (actual)	100,000	50,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	6.000	7,821				7,821	1
M	S	6.000	2,520				2,520	2
M	D	8.000	16,844				16,844	3
M	D	10.000	7,538				7,538	4
Total Within Municipality			34,723	0	0	0	34,723	
Total Utility			34,723	0	0	0	34,723	

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	179				179	17	1
M	1.000	75				75	25	2
M	1.250	1				1	0	3
M	1.500	4				4	0	4
M	2.000	2				2	1	5
M	4.000	1				1	0	6
Total Utility		262	0	0	0	262	43	

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)	*	1
0.625	222	12			234	0	*	1
1.000	24				24	0	*	2
1.250	0				0	0	*	3
1.500	2				2	0	*	4
2.000	2				2	0	*	5
4.000	1				1	0	*	6
Total:	251	12	0	0	263	0		

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	213	5	0	2	0	14	234	*	1
1.000	0	16	1	7	0	0	24	*	2
1.250	0	0	0	0	0	0	0	*	3
1.500	2	0	0	0	0	0	2	*	4
2.000	0	1	0	1	0	0	2	*	5
4.000	0	0	1	0	0	0	1	*	6
Total:	215	22	2	10	0	14	263		

METERS

Meters (Page W-23)

If Tested During Year column total is zero, please explain.

The Utility has a program to replace meters 1" or smaller every 20 years. In the interim meters are tested if consumption results indicate unusual variances in prior consumption patterns.

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

The Utility has a program to replace meters 1" or smaller every 20 years. In the interim meters are tested if consumption results indicate unusual variances in prior consumption patterns.

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.

No - Station meters are monitored to determine that the recorded volumes are comparable to water sales and other known consumption volumes. If unusual variations are noted, meter service would be ordered when necessary.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	54				54	2
Total Fire Hydrants	54	0	0	0	54	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	54
Number of distribution system valves end of year:	137
Number of distribution valves operated during year:	89

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)	*	1
Station Meter	<= 4-inch	TREATMENT PLANT	Turbine	1/14/2010		

LIST OF ALL STATION AND WHOLESALE METERS

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

General footnotes

The date meter was last tested was actually the date it was replaced. The Utility follows the practice of replacing every two years.

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)
Wood	County	
	Villages	
	VESPER	237
	Total Villages:	237
Total Wood	County:	237
Total Company:		237