



3015 (01-03-11)

ANNUAL REPORT

OF

Name: BUTTERNUT MUNICIPAL WATER DEPARTMENT

Principal Office: P.O. BOX 276
BUTTERNUT, WI 54514

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 TROY SCHERWINSKI of
(Person responsible for accounts)

BUTTERNUT MUNICIPAL WATER DEPARTMENT, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2010
(Date)

PRESIDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BUTTERNUT MUNICIPAL WATER DEPARTMENT

Utility Address: P.O. BOX 276
BUTTERNUT, WI 54514

When was utility organized? 3/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BRENDA NEUMANN

Title: BOOKKEEPER

Office Address:

301 MICHIGAN STREET
P.O. BOX 276
BUTTERNUT, WI 54514

Telephone: (715) 769 - 3113

Fax Number: (715) 769 - 3683

Email Address: butternutwi@centurytel.net

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

Name: RANDALL H BEARD

Title: PARTNER

Office Address: WIPFLI LLP

43A WEST DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040 EXT 40010

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

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

Name: TROY SCHERWINSKI

Title: PRESIDENT

Office Address:

301 MICHIGAN STREET
P.O. BOX 276
BUTTERNUT, WI 54514

Telephone: (715) 769 - 3113

Fax Number: (715) 769 - 3683

Email Address: butternutwi@centurytel.net

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: RANDALL H BEARD

Title: PARTNER

Office Address: WIPFLI LLP

43A WEST DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040 EXT 40010

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 9/30/2010

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: DARRIN WEIK

Title: SUPERINTENDENT

Office Address:

301 MICHIGAN STREET
P.O. BOX 276
BUTTERNUT, WI 54514

Telephone: (715) 769 - 3113

Fax Number: (715) 769 - 3683

Email Address: butternutwi@centurytel.net

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- CARL LAWVER, TRUSTEE
- GERALYN MASTERSON, TRUSTEE
- KELLY MEREDITY, TRUSTEE
- LARRY MEVERDEN, TRUSTEE
- ROBERT PETERSON, TRUSTEE
- TROY SCHERWINSKI, PRESIDENT
- DAVID WEIS, 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:

IDENTIFICATION AND OWNERSHIP

Identification and Ownership - Contacts (Page iv)

General footnotes

INDEPENDENT ACCOUNTANT'S COMPIATION REPORT

Board of Commissioners
Village of Butternut
Mellen, Wisconsin

We have compiled the balance sheets of the Village of Butternut as of December 31, 2010 and 2009, and the related income and earned surplus statements and the supplementary information for the years then ended included in the accompanying Municipal Utility Annual Report. We have not audited or reviewed the accompanying financial statements and supplementary information, and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

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

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

The financial statements included in the accompanying Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles generally accepted in the United States. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Wipfli LLP

March 31, 2011
Rhineland, Wisconsin

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	57,988	53,976	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	73,209	32,811	2
Depreciation Expense (403)	25,847	7,460	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	982	1,020	5
Total Operating Expenses	100,038	41,291	
Net Operating Income	(42,050)	12,685	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(42,050)	12,685	
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)	33	25	10
Miscellaneous Nonoperating Income (421)	821,561	598,625	11
Total Other Income	821,594	598,650	
Total Income	779,544	611,335	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(463)	(462)	12
Other Income Deductions (426)	18,736	8,411	13
Total Miscellaneous Income Deductions	18,273	7,949	
Income Before Interest Charges	761,271	603,386	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,529	907	14
Amortization of Debt Discount and Expense (428)	45	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	339	1,066	17
Other Interest Expense (431)	21,266	4,347	18
Interest Charged to Construction--Cr. (432)	21,629	4,347	19
Total Interest Charges	4,550	1,973	
Net Income	756,721	601,413	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	897,538	312,958	20
Balance Transferred from Income (433)	756,721	601,413	21
Miscellaneous Credits to Surplus (434)	0	(703)	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	16,130	25
Total Unappropriated Earned Surplus End of Year (216)	1,654,259	897,538	

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	57,988	0	57,988	1
Total (Acct. 400):	57,988	0	57,988	
Operation and Maintenance Expense (401-402):				
Derived	73,209	0	73,209	2
Total (Acct. 401-402):	73,209	0	73,209	
Depreciation Expense (403):				
Derived	25,847	0	25,847	3
Total (Acct. 403):	25,847	0	25,847	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	982	0	982	5
Total (Acct. 408):	982	0	982	
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:	(42,050)	0	(42,050)	
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):				
NONE	33	0	33	11
Total (Acct. 419):	33	0	33	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		821,561	821,561	12
NONE	0	0	0	13
Total (Acct. 421):	0	821,561	821,561	
TOTAL OTHER INCOME:	33	821,561	821,594	

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	(463)	0	(463)	14
NONE	0		0	15
Total (Acct. 425):	(463)	0	(463)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	18,736	18,736	16
NONE	0	0	0	17
Total (Acct. 426):	0	18,736	18,736	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(463)	18,736	18,273	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	4,529	0	4,529	18
Total (Acct. 427):	4,529	0	4,529	
Amortization of Debt Discount and Expense (428):				
BUILD AMERICA BOND	45		45	19
Total (Acct. 428):	45	0	45	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	339	0	339	21
Total (Acct. 430):	339	0	339	
Other Interest Expense (431):				
Derived	21,266	0	21,266	22
Total (Acct. 431):	21,266	0	21,266	
Interest Charged to Construction--Cr. (432):				
NONE	21,629		21,629	23
Total (Acct. 432):	21,629	0	21,629	
TOTAL INTEREST CHARGES:	4,550	0	4,550	
NET INCOME:	(46,104)	802,825	756,721	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	128,040	769,498	897,538	24
Total (Acct. 216):	128,040	769,498	897,538	
Balance Transferred from Income (433):				
Derived	(46,104)	802,825	756,721	25
Total (Acct. 433):	(46,104)	802,825	756,721	
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 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	0	0	27
Total (Acct. 435)--Debit:	0	0	0	
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):	81,936	1,572,323	1,654,259	

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	57,988	0	0	0	57,988	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	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	57,988	0	0	0	57,988	

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	1.3	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)	3,032,435	1,382,152	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	165,180	139,969	2
Net Utility Plant	2,867,255	1,242,183	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	119,936	119,936	5
Other Investments (124)	0	0	6
Sinking Funds (125)	3,401	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	123,337	119,936	
CURRENT AND ACCRUED ASSETS			
Cash (131)	152,299	1,813	10
Special Deposits (134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	17,700	10,745	15
Other Accounts Receivable (143)	128,038	264,401	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	1,220	1,220	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)	0		24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)	0		26
Total Current and Accrued Assets	299,257	278,179	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,803	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	5,418	32
Total Deferred Debits	21,803	5,418	
Total Assets and Other Debits	3,311,652	1,645,716	

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)	20,148	20,148	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,654,259	897,538	35
Total Proprietary Capital	1,674,407	917,686	
LONG-TERM DEBT			
Bonds (221)	1,404,725	36,670	36
Advances from Municipality (223)	0	7,971	37
Other long-Term Debt (224)	0	8,116	38
Total Long-Term Debt	1,404,725	52,757	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	262,640	39
Accounts Payable (232)	218,446	392,284	40
Payables to Municipality (233)	688	5,971	41
Customer Deposits (235)	0		42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	3,876	4,405	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	3,500	3,500	46
Total Current and Accrued Liabilities	226,510	668,800	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0		48
Other Deferred Credits (253)	6,010	6,473	49
Total Deferred Credits	6,010	6,473	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		50
Injuries and Damages Reserve (262)	0		51
Pensions and Benefits Reserve (263)	0		52
Miscellaneous Operating Reserves (265)	0		53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,311,652	1,645,716	

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	1,382,152	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)	1,678,338	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,354,097	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Total Utility Plant	3,032,435	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)	118,527	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	46,653	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	10
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	13
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	14
Total Accumulated Provision	165,180	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	16
Other Utility Plant Adjustments (119)	0	0	0	0	17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,867,255	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)	112,388				112,388	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,847				25,847	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	437				437	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
	0				0	12
					0	13
					0	14
					0	15
Total credits	26,284	0	0	0	26,284	16
Debits during year						17
Book cost of plant retired	17,511				17,511	18
Cost of removal					0	19
Other debits (specify):						20
To adjust to depreciation schedule	2,634				2,634	21
					0	22
					0	23
					0	24
Total debits	20,145	0	0	0	20,145	25
Balance end of year (111.1)	118,527	0	0	0	118,527	26
Footnotes						27

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

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

The value for Local and School Tax Equivalent on meters is zero because the Village passed an ordinance in 1997 setting the PTE to zero.

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)	27,581				27,581	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	18,736				18,736	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
To adjust to depreciation schedule	2,634				2,634	12
					0	13
					0	14
					0	15
Total credits	21,370	0	0	0	21,370	16
Debits during year						17
Book cost of plant retired	2,298				2,298	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,298	0	0	0	2,298	25
Balance end of year (111.2)	46,653	0	0	0	46,653	26
Footnotes						27

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)	1,220	1,220	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	1,220	1,220	

**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)				
BUILD AMERICA BOND	21,848	45	21,803	1
Total			21,803	
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	20,148	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>20,148</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)	
SAFE DRINKING WATER LOAN	12/23/2009	05/01/2029	1.60%	531,006	1
BUILD AMERICA BOND	12/02/2010	12/02/2050	2.99%	873,719	2
Total Bonds (Account 221):				1,404,725	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	982	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	982	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	920	7
PSC Remainder Assessment	62	8
Other (explain):		
NONE	0	9
Total payments and other debits	982	
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)					
BUILD AMERICA BOND		2,082	0	2,082	1
SAFE DRINKING WATER LOAN	13	2,447	666	1,794	2
Subtotal	13	4,529	666	3,876	
Advances from Municipality (223)					
SECTION 154 PROJECT	21	339	360	0	* 3
Subtotal	21	339	360	0	
Other long-Term Debt (224)					
NOTE PAYABLE 2	12	0	12	0	4
NOTE PAYABLE 1	12	0	12	0	5
Subtotal	24	0	24	0	
Notes Payable (231)					
BOND ANTICIPATION NOTE	4,347	21,266	25,613	0	* 6
Subtotal	4,347	21,266	25,613	0	
Total	4,405	26,134	26,663	3,876	

INTEREST ACCRUED (ACCT. 237)

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

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

Account 223 and Account 231 - During 2010 the advance and bond anticipation notes were paid off early. There were additional draws on these funds before they were paid off. Interest was accrued for part of the year taking into consideration the additional draws.

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):		
ADVANCE TO MUNICIPALITY FOR SECTION 154 PROJECT	119,936	1
Total (Acct. 123):	119,936	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEBT RESERVE	3,401	3
Total (Acct. 125):	3,401	
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	17,700	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	17,700	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
GRANT FUND RECEIVABLE	128,038	* 14
Total (Acct. 143):	128,038	
Receivables from Municipality (145):		
NONE	0	15
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	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	0	17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	21
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY	457	* 22
PAYABLE TO GENERAL FUND	231	* 23
Total (Acct. 233):	688	
Other Deferred Credits (253):		
Regulatory Liability	6,010	24
NONE	0	25
Total (Acct. 253):	6,010	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 143 - This is all related to the water system improvement project authorized under Docket #870-CW-100.

Account 233 - This amount is payable for operating expenses paid by the General Fund and Sewer Utility of the Village.

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)	1,036,876	0	0	0	1,036,876	1
Materials and Supplies	1,220	0	0	0	1,220	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	115,457	0	0	0	115,457	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	6,241	0	0	0	6,241	6
NONE	0	0	0	0	0	7
Average Net Rate Base	916,398	0	0	0	916,398	
Net Operating Income	(42,050)	0	0	0	(42,050)	8
Net Operating Income as a percent of						
Average Net Rate Base	-4.59%	N/A	N/A	N/A	-4.59%	

**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	6,473	0	0	0	6,473	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	463	0	0	0	463	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	6,010	0	0	0	6,010	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The District completed a water system improvement project that included water mains, and a new elevated tank with a capacity of 75,000 gallons. This project was authorized by the PSC under Docket #870-CW-100. *

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Effective June 1, 2010 the District had a rate increase authorized by PSC Docket 870-WR-101. *

5. Obligations incurred or assumed, excluding commercial paper.

The District incurred new debt to finance water system improvements (Docket #870-CW-100). The District obtained \$974,000 of Build America Bonds. The District also drew additional funds from the Safe Drinking Water Loan that was obtained in 2009. *

6. Formal proceedings with the Public Service Commission.

Approval of rate increase on June 1, 2010, Docket #870-WR-101. *

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)	57,052	39,754	1
Total Sales of Water	57,052	39,754	
Other Operating Revenues			
Forfeited Discounts (470)	194	211	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	742	14,011	5
Total Other Operating Revenues	936	14,222	
Total Operating Revenues	57,988	53,976	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	46,762	25,908	6
General Operating Expenses (680-691)	26,447	6,903	7
Total Operation and Maintenance Expenses	73,209	32,811	
Other Operating Expenses			
Depreciation Expense (403)	25,847	7,460	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	982	1,020	10
Total Other Operating Expenses	26,829	8,480	
Total Operating Expenses	100,038	41,291	
NET OPERATING INCOME	(42,050)	12,685	

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)	148	5,259	23,499	5
Commercial (461.2)	34	1,567	6,393	6
Industrial (461.3)	1	1,668	1,929	7
Public Authority (461.4)	8	741	3,933	8
Total Metered Sales to General Customers (461)	191	9,235	35,754	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		21,298	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	192	9,235	57,052	

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)	21,298	3
NONE		4
Total Public Fire Protection Service (463)	21,298	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	194	6
Other (specify):		
Total Forfeited Discounts (470)	194	
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):		
NSF FEE	15	9
RECONNECT FEES	400	10
Return on net investment in meters charged to sewer department	327	11
Other (specify):		
Total Other Water Revenues (474)	742	

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)	9,623	10,182	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	3,668	4,444	3
Chemicals (630)	1,512	1,597	4
Supplies and Expenses (640)	9,856	911	* 5
Repairs of Water Plant (650)	22,103	8,774	* 6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	46,762	25,908	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	2,405	2,548	8
Office Supplies and Expenses (681)	712	892	9
Outside Services Employed (682)	21,846	3,153	* 10
Insurance Expense (684)	0	0	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	342	0	13
Miscellaneous General Expenses (689)	1,142	310	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	26,447	6,903	
Total Operation and Maintenance Expenses	73,209	32,811	

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 - During 2010 the Utility purchased various tools and vacuum breakers.

Account 650 - During 2010 the Utility hired a company to inspect the water meters.

Account 682 - During 2010 the Utility audit fees increased due to the additional time required to audit the water system improvement project and related funding activity.

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	0	2
Net property tax equivalent		0	0	
Social Security		920	975	3
PSC Remainder Assessment		62	45	4
Other (specify): NONE		0	0	5
Total tax expense		982	1,020	

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			Ashland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.150704				3
County tax rate	mills		4.849472				4
Local tax rate	mills		4.954930				5
School tax rate	mills		7.187676				6
Voc. school tax rate	mills		1.012852				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.155634				10
Less: state credit	mills		2.715845				11
Net tax rate	mills		15.439789				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.954930				14
Combined School Tax Rate	mills		8.200528				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.155458				17
Total Tax Rate	mills		18.155634				18
Ratio of Local and School Tax to Total	dec.		0.724594				19
Total tax net of state credit	mills		15.439789				20
Net Local and School Tax Rate	mills		11.187574				21
Utility Plant, Jan. 1	\$	1,382,152	1,382,152				22
Materials & Supplies	\$	1,220	1,220				23
Subtotal	\$	1,383,372	1,383,372				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,383,372	1,383,372				26
Assessment Ratio	dec.		1.125500				27
Assessed Value	\$	1,556,985	1,556,985				28
Net Local & School Rate	mills		11.187574				29
Tax Equiv. Computed for Current Year	\$	17,419	17,419				30
Tax Equivalent per 1994 PSC Report	\$	0					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

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	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)	2,525	0	0	0	2,525	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)	18,715	0	0	0	18,715	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	21,240	0	0	0	21,240	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	10,092	0	0	0	10,092	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	15,801	0	0	0	15,801	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	346	0	0	0	346	16
Total Pumping Plant	26,239	0	0	0	26,239	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	2,555	0	0	0	2,555	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	2,555	0	0	0	2,555	
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)	8,818	456,466	0	0	465,284	24
Transmission and Distribution Mains (343)	222,955	597,669	0	0	820,624	25
Services (345)	52,611	95,960	0	0	148,571	26
Meters (346)	17,673	26,100	15,493	0	28,280	27
Hydrants (348)	29,236	95,831	2,018	0	123,049	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	0	0	0	29
Total Transmission and Distribution Plant	331,293	1,272,026	17,511	0	1,585,808	
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)	622	0	0	0	622	32
Computer Equipment (391.1)	0	24,575	0	0	24,575	* 33
Transportation Equipment (392)	3,675	0	0	0	3,675	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)	9,790	3,834	0	0	13,624	41
Total General Plant	14,087	28,409	0	0	42,496	
Total utility plant in service directly assignable	395,414	1,300,435	17,511	0	1,678,338	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	395,414	1,300,435	17,511	0	1,678,338	

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

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

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

Account 391.1 - The Utility purchased new accounting software during 2010. Water system improvements authorized under Docket #870-CW-100.

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	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)	0	0	0	0	0	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)	0	0	0	0	0	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	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	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)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
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)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	431,664	788,090	0	0	1,219,754	25
Services (345)	84,623	0	0	0	84,623	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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	48,821	0	0	0	48,821	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	565,108	788,090	0	0	1,353,198	
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)	3,197	0	2,298	0	899	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	3,197	0	2,298	0	899	
Total utility plant in service directly assignable	568,305	788,090	2,298	0	1,354,097	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	568,305	788,090	2,298	0	1,354,097	

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			1,515	1,515	1
February			1,308	1,308	2
March			1,290	1,290	3
April			754	754	4
May			777	777	5
June			860	860	6
July			914	914	7
August			734	734	8
September			689	689	9
October			895	895	10
November			490	490	11
December			593	593	12
Total annual pumpage	0	0	10,819	10,819	

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):	10,819	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	10,819	4
Less: Gallons (000's) sold (Revenue Water):	9,235	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	1,584	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	230	8
Gallons (000's) used for fire protection:	10	9
Gallons (000's) used to prevent freezing of distribution system:	30	10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	270	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:	100	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	1,214	18
Subtotal Water Losses:	1,314	19
Percentage of water entering distribution system sold:	85%	20
Percentage of Real and Apparent Losses:	12%	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.)	108	29
Date of maximum: 10/30/2010		30
Cause of maximum: Filling new water tower		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	33
Date of minimum: 12/07/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	35,720	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:	0	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	393	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)	
EAST MAIN STREET	2	54	16	720,000	Yes	1
PARK HILL	1	158	6	180,000	Yes	2

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	1	2	1
Location	PARK HILL	EAST MAIN STREET	2
Purpose	S	P	3
Destination	R	R	4
Pump Manufacturer	GRUNDEOS SUBMERSIBLE	GRUNDEOS	5
Year Installed	2001	2001	6
Type	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	100	500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	9
Year Installed	2001	2001	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	15	40	12
Footnotes			13
			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			24
Type			25
Horsepower			26
Footnotes			27
			28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PARK HILL	PARK HILL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	2010	1939		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	101	100		6
Total capacity in gallons (actual)	75,000	57,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2000	0.7200		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	S	0.625	60	0	0	0	60	1	
M	S	0.750	1,748	0	0	0	1,748	2	
M	S	1.000	350	0	0	0	350	3	
M	D	2.000	130	0	0	0	130	4	
M	S	2.000	200	0	0	0	200	5	
M	D	4.000	552	0	0	0	552	6	
M	D	6.000	14,028	130	0	0	14,158	7	
P	D	6.000	116	246	0	0	362	8	
M	D	8.000	972	1,253	0	0	2,225	9	
P	D	8.000	2,559	5,768	0	0	8,327	10	
Total Within Municipality			20,715	7,397	0	0	28,112		
Total Utility			20,715	7,397	0	0	28,112		

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.

343: Water main additions were partially funded by grant funds, financed with Build America Bonds, and a small portion financed through the water utility.

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	0.625	168			(50)	118	4	*
M	0.750	1				1		2
P	1.000				15	15	1	* 3
M	1.000	17	42		41	100	40	* 4
M	1.500	1	1			2		* 5
M	2.000	4				4		6
M	3.000	2				2		7
M	6.000	2				2		8
Total Utility		195	43	0	6	244	45	

WATER SERVICES

Water Services (Page W-22)

Explain all reported Adjustments.

During 2010 the Utility completed a substantial water system improvement project. The Utility adjusted the number of services to actual at the end of 2010.

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

Service additions were financed through loan proceeds obtained as part of the water system improvement project.

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	192	191	192	0	191	0	*	1
1.000	9	0	2	0	7	0		2
1.500	3	0	1	0	2	0		3
2.000	4	0	0	0	4	0		4
3.000	3	0	0	0	3	0		5
Total:	211	191	195	0	207	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	143	30	1	3	0	14	191	* 1
1.000	0	5	0	1	0	1	7	2
1.500	0	2	0	0	0	0	2	3
2.000	0	0	0	2	0	2	4	4
3.000	0	0	0	2	0	1	3	5
Total:	143	37	1	8	0	18	207	

METERS

Meters (Page W-23)

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

The Utility replaced all 5/8"x3/4" meters during 2010.

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

The Utility will test meters 1" or smaller every 10 years.

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.

The station meter was tested in 2010.

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	25	14	4		35	2
Total Fire Hydrants	25	14	4	0	35	
Flushing Hydrants						
	1			(1)	0	* 3
Total Flushing Hydrants	1	0	0	(1)	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:	35
Number of distribution system valves end of year:	106
Number of distribution valves operated during year:	75

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

Explain all reported Adjustments.

During 2010 the Utility completed a water system improvement project and adjusted the records to actual at 12/31/10.

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)
Ashland County	
Villages	
BUTTERNUT	187
Total Villages:	187
Total Ashland County:	187
Total Company:	187