

**Dane Water & Sewer Utility**  
**Profit & Loss Prev Year Comparison**  
January through December 2010

	Jan - Dec 10	Jan - Dec 09	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>W400 - Operating Revenues (Water)</b>				
W472 - Rents	33,200.00	5,000.00	28,200.00	564.0%
<b>TSW - Sales of Water</b>				
W461 - Metered Sales-General Customers (Water)				
W461R - Metered Residential Sales (Water)	43,811.52	44,942.50	(1,130.98)	(2.5)%
W461C - Metered Commercial Sales (Water)	6,424.55	6,432.95	(8.40)	(0.1)%
W461I - Metered Industrial Sales (Water)	1,975.82	1,999.42	(23.60)	(1.2)%
<b>Total W461 - Metered Sales-General Customers (Water)</b>	52,211.89	53,374.87	(1,162.98)	(2.2)%
W463 - Public Fire Protection (Water)	31,167.64	35,000.00	(3,832.36)	(11.0)%
W464 - Metered Public Authority (Water)	441.60	348.00	93.60	26.9%
<b>Total TSW - Sales of Water</b>	83,821.13	88,722.87	(4,901.74)	(5.5)%
W470 - Forfeited Discounts (Water)	913.91	939.00	(25.09)	(2.7)%
W474 - Other Water Revenues (Water)	670.35	521.81	148.54	28.5%
<b>Total W400 - Operating Revenues (Water)</b>	118,605.39	95,183.68	23,421.71	24.6%
<b>S400 - Sewer Operating Revenues (Sewer)</b>				
S622 - Measured Services (Sewer)				
S622R - Measured Services Residential (Sewer)	119,607.85	116,682.70	2,925.15	2.5%
S622C - Measured Services Commercial (Sewer)	14,918.32	14,334.43	583.89	4.1%
S622I - Measured Services Industrial (Sewer)	5,287.32	5,108.58	178.74	3.5%
S622P - Measured Serv Public Authority (Sewer)	1,258.08	1,023.80	234.28	22.9%
<b>Total S622 - Measured Services (Sewer)</b>	141,071.57	137,149.51	3,922.06	2.9%
S631 - Forfeited Discounts (Sewer)	1,950.14	2,443.65	(493.51)	(20.2)%
S635 - Other Revenues (Sewer)	6,400.00	3,200.00	3,200.00	100.0%
<b>Total S400 - Sewer Operating Revenues (Sewer)</b>	149,421.71	142,793.16	6,628.55	4.6%
<b>Total Income</b>	268,027.10	237,976.84	30,050.26	12.6%
<b>Expense</b>				
4000 - Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
<b>WOE - Water Operating Expenses (Water)</b>				
<b>WTOME - Operation &amp; Maintenance Expense (Water)</b>				
<b>WPOME - Plant Operation &amp; Maint Expense (Water)</b>				
W600 - Plant Salaries & Wages (Water)	9,505.33	11,957.07	(2,451.74)	(20.5)%
W620 - Power Purchased (Water)	3,480.92	3,256.46	224.46	6.9%
W640 - Supplies & Expense (Water)	3,076.49	1,588.37	1,488.12	93.7%
W650 - Repairs of Plant (Water)	1,551.92	0.00	1,551.92	100.0%
<b>Total WPOME - Plant Operation &amp; Maint Expense (Water)</b>	17,614.66	16,801.90	812.76	4.8%
<b>WGOE - General Operating Expense (Water)</b>				
W680 - Administ & General Salaries (Water)	7,278.64	6,987.33	291.31	4.2%
W681 - Office Supplies & Expense (Water)	2,789.60	953.30	1,836.30	192.6%
W682 - Outside Services Employed (Water)	4,385.03	3,824.41	560.62	14.7%
W683 - Safe Drinking Water Act (Water)	1,331.00	739.00	592.00	80.1%
W684 - Insurance Expense (Water)	979.56	2,832.50	(1,852.94)	(65.4)%
W686 - Employee Pensions & Benefits (Water)	4,141.11	4,110.25	30.86	0.8%
W689 - Misc General Expenses (Water)	372.66	167.49	205.17	122.5%
<b>Total WGOE - General Operating Expense (Water)</b>	21,277.60	19,614.28	1,663.32	8.5%
<b>Total WTOME - Operation &amp; Maintenance Expense (Water)</b>	38,892.26	36,416.18	2,476.08	6.8%
<b>WOOE - Other Operating Expenses (Water)</b>				
W403.1 - Depreciation-Contributed (Depreciation- Contribut...	6,643.29	6,643.29	0.00	0.0%
W425 - Miscellaneous Amortization (Water)	(5,077.00)	(5,077.00)	0.00	0.0%
W403 - Depreciation Expense (Water)	12,923.01	12,354.62	568.39	4.6%
W408 - Taxes (Water)	17,369.83	14,500.40	2,869.43	19.8%
<b>Total WOOE - Other Operating Expenses (Water)</b>	31,859.13	28,421.31	3,437.82	12.1%
<b>Total WOE - Water Operating Expenses (Water)</b>	70,751.39	64,837.49	5,913.90	9.1%
<b>SOE - Sewer Operating Expenses (Sewer)</b>				
<b>SPE - Sewer Plant Expense</b>				
S820 - Supervision & Labor (Sewer)	13,069.81	15,415.99	(2,346.18)	(15.2)%
S821 - Power & Fuel for Pumping (Sewer)	3,912.27	3,384.47	527.80	15.6%
S827 - Operating Supplies & Expense. (Sewer)	43,723.71	38,081.90	5,641.81	14.8%
<b>Total SPE - Sewer Plant Expense</b>	60,705.79	56,882.36	3,823.43	6.7%
<b>SME - Sewer Maintenance Expense</b>				
S832 - Lift Station Maintenance (Sewer)	875.18	1,014.68	(139.50)	(13.8)%
<b>Total SME - Sewer Maintenance Expense</b>	875.18	1,014.68	(139.50)	(13.8)%

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<b>SCAB - Customer Accounting and Billing (Sewer)</b>				
<b>S840 - Billing, Collecting, Accounting (Sewer)</b>	484.56	0.00	484.56	100.0%
<b>Total SCAB - Customer Accounting and Billing (Sewer)</b>	484.56	0.00	484.56	100.0%
<b>SAE - Sewer Administrative Expense</b>				
<b>S850 - Administrative Salaries (Sewer)</b>	7,901.00	6,987.29	913.71	13.1%
<b>S851 - Office Supplies &amp; Expense (Sewer)</b>	1,675.18	565.91	1,109.27	196.0%
<b>S852 - Outside Services Employed (Sewer)</b>	6,077.50	0.00	6,077.50	100.0%
<b>S853 - Insurance Expense (Insurance Expense)</b>	949.12	1,770.46	(821.34)	(46.4)%
<b>S854 - Employee Pensions &amp; Benefits (Sewer)</b>	4,141.13	4,469.92	(328.79)	(7.4)%
<b>S856 - Miscellaneous General Expense (Sewer)</b>	282.08	3,250.47	(2,968.39)	(91.3)%
<b>Total SAE - Sewer Administrative Expense</b>	21,026.01	17,044.05	3,981.96	23.4%
<b>S403 - Depreciation Expense (Sewer)</b>	57,360.49	57,323.56	36.93	0.1%
<b>S408 - Taxes (Sewer)</b>	1,735.54	2,002.29	(266.75)	(13.3)%
<b>Total SOE - Sewer Operating Expenses (Sewer)</b>	142,187.57	134,266.94	7,920.63	5.9%
<b>Total Expense</b>	212,938.96	199,104.43	13,834.53	7.0%
<b>Net Ordinary Income</b>	55,088.14	38,872.41	16,215.73	41.7%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>C419 - Interest Income (Combined)</b>				
<b>W419 - Water Interest Income (Water)</b>	146.22	2.84	143.38	5,048.6%
<b>S419 - Sewer Interest Income (Sewer)</b>	7.59	0.00	7.59	100.0%
<b>C419 - Interest Income (Combined) - Other</b>	603.03	581.16	21.87	3.8%
<b>Total C419 - Interest Income (Combined)</b>	756.84	584.00	172.84	29.6%
<b>Total Other Income</b>	756.84	584.00	172.84	29.6%
<b>Other Expense</b>				
<b>TIC - Total Interest Charges</b>				
<b>C427 - Long Term Debt Interest</b>	15,812.85	17,490.47	(1,677.62)	(9.6)%
<b>Total TIC - Total Interest Charges</b>	15,812.85	17,490.47	(1,677.62)	(9.6)%
<b>Total Other Expense</b>	15,812.85	17,490.47	(1,677.62)	(9.6)%
<b>Net Other Income</b>	(15,056.01)	(16,906.47)	1,850.46	11.0%
<b>Net Income</b>	<b>40,032.13</b>	<b>21,965.94</b>	<b>18,066.19</b>	<b>82.3%</b>