



3013 (01-03-11)

ANNUAL REPORT

OF

Name: FORT ATKINSON WATER UTILITY

Principal Office: 101 N. MAIN ST.
FORT ATKINSON, WI 53538

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

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Governing Body
Fort Atkinson Water Utility

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Fort Atkinson Water Utility, an enterprise fund of the City of Fort Atkinson as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2010 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
March 31, 2011

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FORT ATKINSON WATER UTILITY

Utility Address: 101 N. MAIN ST.

FORT ATKINSON, WI 53538

When was utility organized? 1/1/1901

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN WILMET

Title: CITY MANAGER

Office Address:

101 N. MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7760

Fax Number: (920) 563 - 7776

Email Address: jwilmet@fortatkinsonwi.net

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

Name: DAN LA HAYE

Title: ACCOUNTANT

Office Address: BAKER TILLY VIRCHOW KRAUSE

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

Telephone: (608) 240 - 2534

Fax Number: (608) 249 - 8532

Email Address: daniel.lahaye@bakertilly.com

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

Name: LOREN GRAY

Title: PRESIDENT

Office Address:

101 MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7776

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: TERRY SIGLINSKY

Title: UTILITY SUPERVISOR

Office Address:

101 N MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7775

Fax Number: (920) 563 - 7776

Email Address: tsiglinsky@fortatkinsonwi.net

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- BILL CAMPLIN
- LOREN GRAY
- DAVIN LESCOHIER
- JOHN MIELKE
- RICHARD SCHULTZ

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)	1,575,002	1,568,023	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	947,314	822,447	2
Depreciation Expense (403)	229,275	217,764	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	294,442	257,007	5
Total Operating Expenses	1,471,031	1,297,218	
Net Operating Income	103,971	270,805	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	103,971	270,805	
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)	1,961	4,640	10
Miscellaneous Nonoperating Income (421)	28,316	643,516	11
Total Other Income	30,277	648,156	
Total Income	134,248	918,961	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,617)	(12,617)	12
Other Income Deductions (426)	70,923	70,700	13
Total Miscellaneous Income Deductions	58,306	58,083	
Income Before Interest Charges	75,942	860,878	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	5,720	6,120	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	141,536	149,277	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	147,256	155,397	
Net Income	(71,314)	705,481	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,267,404	7,573,483	20
Balance Transferred from Income (433)	(71,314)	705,481	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)	11,560	11,560	25
Total Unappropriated Earned Surplus End of Year (216)	8,184,530	8,267,404	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,575,002	0	1,575,002	1
Total (Acct. 400):	1,575,002	0	1,575,002	
Operation and Maintenance Expense (401-402):				
Derived	947,314	0	947,314	2
Total (Acct. 401-402):	947,314	0	947,314	
Depreciation Expense (403):				
Derived	229,275	0	229,275	3
Total (Acct. 403):	229,275	0	229,275	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	294,442	0	294,442	5
Total (Acct. 408):	294,442	0	294,442	
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:	103,971	0	103,971	
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):				
INT & DIVIDEND INCOME	1,961		1,961	11
Total (Acct. 419):	1,961	0	1,961	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		28,316	28,316	12
NONE	0		0	13
Total (Acct. 421):	0	28,316	28,316	
TOTAL OTHER INCOME:	1,961	28,316	30,277	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(12,617)	0	(12,617)	14
NONE			0	15
Total (Acct. 425):	(12,617)	0	(12,617)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	70,923	70,923	16
NONE			0	17
Total (Acct. 426):	0	70,923	70,923	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,617)	70,923	58,306	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	5,720		5,720	19
Total (Acct. 428):	5,720	0	5,720	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	141,536	0	141,536	21
Total (Acct. 430):	141,536	0	141,536	
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:	147,256	0	147,256	
NET INCOME:	(28,707)	(42,607)	(71,314)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,098,169	4,169,235	8,267,404	24
Total (Acct. 216):	4,098,169	4,169,235	8,267,404	
Balance Transferred from Income (433):				
Derived	(28,707)	(42,607)	(71,314)	25
Total (Acct. 433):	(28,707)	(42,607)	(71,314)	
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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
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):				
APPROPRIATION TO CITY FUNDS	11,560		11,560	29
Total (Acct. 439)--Debit:	11,560	0	11,560	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,057,902	4,126,628	8,184,530	

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	1,575,002	0	0	0	1,575,002	1
Less: interdepartmental sales	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	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,575,002	0	0	0	1,575,002	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	282,782	0	282,782	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	7,938	0	7,938	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	1,361	0	1,361	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	292,081	0	292,081	

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	6.0	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)	14,917,449	14,829,842	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,235,416	2,954,009	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,682,033	11,875,833	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	114,429	114,429	8
Sinking Funds (125)	269,334	268,759	9
Depreciation Fund (126)	57,080	57,304	10
Other Special Funds (128)	2,085	26,606	11
Total Other Property and Investments	442,928	467,098	
CURRENT AND ACCRUED ASSETS			
Cash (131)	182,954	225,505	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	169,483	162,334	17
Other Accounts Receivable (143)	3,733	3,569	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	8,964	8,162	20
Plant Materials and Operating Supplies (154)	32,027	31,672	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	7,002	6,617	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	404,163	437,859	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	39,228	45,711	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	39,228	45,711	
Total Assets and Other Debits	12,568,352	12,826,501	

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)	303,391	303,391	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	8,184,530	8,267,404	37
Total Proprietary Capital	8,487,921	8,570,795	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	3,485,943	3,692,377	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	3,485,943	3,692,377	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)			42
Payables to Municipality (233)	22,247	26,944	43
Customer Deposits (235)			44
Taxes Accrued (236)	271,661	233,406	45
Interest Accrued (237)	60,431	63,723	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	354,339	324,073	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	2,681	3,444	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	164,010	176,627	51
Total Deferred Credits	166,691	180,071	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	73,458	59,185	54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	73,458	59,185	
Total Liabilities and Other Credits	12,568,352	12,826,501	

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	14,829,842	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)	10,707,826	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,209,623	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	14,917,449	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)	2,542,296	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	693,120	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	3,235,416	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	11,682,033	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)	2,331,812				2,331,812	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	229,275				229,275	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,915				16,915	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,210				2,210	10
Other credits (specify):						11
Transportation Clearing	16,406				16,406	12
					0	13
					0	14
					0	15
Total credits	264,806	0	0	0	264,806	16
Debits during year						17
Book cost of plant retired	41,210				41,210	18
Cost of removal	12,421				12,421	19
Other debits (specify):						20
Adjustments	691				691	21
					0	22
					0	23
					0	24
Total debits	54,322	0	0	0	54,322	25
Balance end of year (111.1)	2,542,296	0	0	0	2,542,296	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)	622,197				622,197	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	70,923				70,923	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	70,923	0	0	0	70,923	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				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)	693,120	0	0	0	693,120	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	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	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)	32,027	31,672	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	32,027	31,672	

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)				
2003 G.O. DEBT	1,129	428	13,547	1
2005 REFUNDING BONDS	4,802	428	16,849	2
2007 GO DEBT	552	428	8,832	3
Total			39,228	
Unamortized premium on debt (251)				
2005 REFUNDING BONDS	763	428	2,681	4
Total			2,681	

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	303,391	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>303,391</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	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)					
2005 REFUNDING BONDS	05/01/2005	08/01/2017	3.99%	482,498	1
1999 G. O. DEBT	05/15/1999	02/01/2019	5.00%	263,445	2
2007 G.O. DEBT	04/23/2007	02/01/2027	4.14%	1,400,000	3
2003 G.O. DEBT	05/01/2003	02/01/2023	3.95%	1,340,000	4
Total for Account 223				3,485,943	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	233,406	1
Accruals:		
Charged water department expense	294,442	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Tax equivalent charged to sewer	5,509	5
Total Accruals and other credits	299,951	
Taxes paid during year:		
County, state and local taxes	233,406	6
Social Security taxes	26,673	7
PSC Remainder Assessment	1,617	8
Other (explain):		
NONE		9
Total payments and other debits	261,696	
Balance end of year	271,661	

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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2003 ADVANCE	22,893	52,672	53,703	21,862	2
1999 ADVANCE	5,238	11,713	12,103	4,848	3
2005 REFUNDING DEBT	8,802	19,222	20,081	7,943	4
2007 ADVANCE	26,790	57,929	58,941	25,778	5
Subtotal	63,723	141,536	144,828	60,431	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	63,723	141,536	144,828	60,431	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT	114,429	2
Total (Acct. 124):	114,429	
Sinking Funds (125):		
REDEMPTION ACCOUNT	269,334	3
Total (Acct. 125):	269,334	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	57,080	4
Total (Acct. 126):	57,080	
Other Special Funds (128):		
CONSTRUCTION ACCOUNT	2,085	5
Total (Acct. 128):	2,085	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	169,483	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	169,483	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
ITEMS BILLED TO CUSTOMERS "OTHER"	3,733	14
Total (Acct. 143):	3,733	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	8,964	15
Total (Acct. 145):	8,964	
Prepayments (165):		
PREPAID ITEMS	7,002	16
Total (Acct. 165):	7,002	

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):		
VARIOUS SHARED EXPENSES	22,247	22
Total (Acct. 233):	22,247	
Other Deferred Credits (253):		
Regulatory Liability	164,010	23
NONE		24
Total (Acct. 253):	164,010	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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)	10,675,658	0	0	0	10,675,658	1
Materials and Supplies	31,849	0	0	0	31,849	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,437,054	0	0	0	2,437,054	4
Customer Advances for Construction					0	5
Regulatory Liability	170,318	0	0	0	170,318	6
NONE					0	7
Average Net Rate Base	8,100,135	0	0	0	8,100,135	
Net Operating Income	103,971	0	0	0	103,971	8
Net Operating Income as a percent of						
Average Net Rate Base	1.28%	N/A	N/A	N/A	1.28%	

**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	176,627	0	0	0	176,627	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,617	0	0	0	12,617	3
Other (specify):						
NONE					0	4
Balance End of Year	164,010	0	0	0	164,010	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

During 2010, the City extended service to the Town of Koshkonog.

4. Estimated changes in revenues due to rate changes.

The water utility increased rates 3% effective September 1, 2010. This is expected to generate approximately an additional \$40,000 in revenues.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

In 2010, the water utility filed a simplified rate case with the PSC, resulting in a 3% rate increase effective September 1, 2010.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,554,977	1,546,325	1
Total Sales of Water	1,554,977	1,546,325	
Other Operating Revenues			
Forfeited Discounts (470)	8,735	8,577	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	11,290	13,121	5
Total Other Operating Revenues	20,025	21,698	
Total Operating Revenues	1,575,002	1,568,023	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	71,039	2,658	6
Pumping Expenses (620-633)	178,760	172,145	7
Water Treatment Expenses (640-652)	50,531	54,738	8
Transmission and Distribution Expenses (660-678)	271,626	271,320	9
Customer Accounts Expenses (901-906)	44,661	41,356	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	330,697	280,230	12
Total Operation and Maintenance Expenses	947,314	822,447	
Other Operating Expenses			
Depreciation Expense (403)	229,275	217,764	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	294,442	257,007	15
Total Other Operating Expenses	523,717	474,771	
Total Operating Expenses	1,471,031	1,297,218	
NET OPERATING INCOME	103,971	270,805	

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)	14	88	1,156	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	14	88	1,156	
Metered Sales to General Customers (461)				
Residential (461.1)	4,100	211,763	598,114	5
Commercial (461.2)	525	107,289	212,422	6
Industrial (461.3)	30	248,138	329,246	7
Public Authority (461.4)	53	11,377	25,902	8
Total Metered Sales to General Customers (461)	4,708	578,567	1,165,684	
Private Fire Protection Service (462)	67		35,642	9
Public Fire Protection Service (463)	1		352,495	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,790	578,655	1,554,977	

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)	1
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)	352,495	3
NONE		4
Total Public Fire Protection Service (463)	352,495	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	8,735	6
Other (specify):		
Total Forfeited Discounts (470)	8,735	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER MISCELLANEOUS	6,007	9
Return on net investment in meters charged to sewer department	5,283	10
Other (specify):		
Total Other Water Revenues (474)	11,290	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	3,240	2,356	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	411	302	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	67,388	0	* 10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	71,039	2,658	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	36,687	33,936	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	123,727	119,394	16
Pumping Labor and Expenses (624)		0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	1,080	1,542	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	17,266	17,273	24
Total Pumping Expenses	178,760	172,145	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	20,805	26,580	26
Operation Labor and Expenses (642)	19,775	19,829	27
Miscellaneous Expenses (643)	4,111	4,671	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	5,840	3,658	32
Total Water Treatment Expenses	50,531	54,738	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	91,581	89,666	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	24,944	23,666	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	73,472	73,885	42
Maintenance of Transmission and Distribution Mains (673)	55,525	52,034	43
Maintenance of Services (675)	10,492	9,245	44
Maintenance of Meters (676)	9,231	11,981	45
Maintenance of Hydrants (677)	6,381	10,843	46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	271,626	271,320	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	6,765	7,031	49
Customer Records and Collection Expenses (903)	22,389	22,014	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	15,507	12,311	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	44,661	41,356	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	70,506	68,381	55
Office Supplies and Expenses (921)	5,511	6,528	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	38,291	10,686	58
Property Insurance (924)	4,188	4,100	59
Injuries and Damages (925)	7,436	7,082	60
Employee Pensions and Benefits (926)	149,987	124,528	61
Regulatory Commission Expenses (928)	163	0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	51,773	57,004	64
Rents (931)		0	65
Maintenance of General Plant (932)	2,842	1,921	66
Total Administrative and General Expenses	330,697	280,230	
Total Operation and Maintenance Expenses	947,314	822,447	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

614 - The utility had a major repair project on Well #6 in 2010.

923 - Preliminary Survey costs were moved to expense as the project was cancelled by the Council.

926 - Increase in health insurance premiums and pension, as well as increase in sick leave as employees are aging and getting fully vested.

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		271,827	233,476	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,509	4,455	2
Net property tax equivalent		266,318	229,021	
Social Security		26,507	26,422	3
PSC Remainder Assessment		1,617	1,564	4
Other (specify): NONE			0	5
Total tax expense		294,442	257,007	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.163152				3
County tax rate	mills		3.897277				4
Local tax rate	mills		7.247826				5
School tax rate	mills		10.282878				6
Voc. school tax rate	mills		1.417669				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.008802				10
Less: state credit	mills		1.611716				11
Net tax rate	mills		21.397086				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.247826				14
Combined School Tax Rate	mills		11.700547				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.948373				17
Total Tax Rate	mills		23.008802				18
Ratio of Local and School Tax to Total	dec.		0.823527				19
Total tax net of state credit	mills		21.397086				20
Net Local and School Tax Rate	mills		17.621081				21
Utility Plant, Jan. 1	\$	14,829,842	14,829,842				22
Materials & Supplies	\$	31,672	31,672				23
Subtotal	\$	14,861,514	14,861,514				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,861,514	14,861,514				26
Assessment Ratio	dec.		1.038000				27
Assessed Value	\$	15,426,252	15,426,252				28
Net Local & School Rate	mills		17.621081				29
Tax Equiv. Computed for Current Year	\$	271,827	271,827				30
Tax Equivalent per 1994 PSC Report	\$	119,509					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	271,827					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	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)	69,046				69,046	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)	159,505				159,505	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	228,551	0	0	0	228,551	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	849,692				849,692	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	322,194				322,194	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	9,235				9,235	16
Total Pumping Plant	1,181,121	0	0	0	1,181,121	
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)	75,288				75,288	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	75,288	0	0	0	75,288	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	946,611				946,611	24
Transmission and Distribution Mains (343)	4,632,249	1,398			4,633,647	25
Services (345)	786,474	16,287	2,925		799,836	26
Meters (346)	602,386	40,534	15,137		627,783	27
Hydrants (348)	875,967	12,427	1,000		887,394	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	7,843,687	70,646	19,062	0	7,895,271	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	826,733				826,733	31
Office Furniture and Equipment (391)	6,439				6,439	32
Computer Equipment (391.1)	24,342	2,400	2,559		24,183	33
Transportation Equipment (392)	217,239	30,224	19,589		227,874	34
Stores Equipment (393)	10,612				10,612	35
Tools, Shop and Garage Equipment (394)	52,603				52,603	36
Laboratory Equipment (395)	10,733				10,733	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	11,126				11,126	39
SCADA Equipment (397.1)	155,017	2,275			157,292	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	1,314,844	34,899	22,148	0	1,327,595	
Total utility plant in service directly assignable	10,643,491	105,545	41,210	0	10,707,826	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,643,491	105,545	41,210	0	10,707,826	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	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)	2,991,900	21,756			3,013,656	25
Services (345)	805,354	2,945			808,299	26
Meters (346)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	384,053	3,615			387,668	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	4,181,307	28,316	0	0	4,209,623	
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	4,181,307	28,316	0	0	4,209,623	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,181,307	28,316	0	0	4,209,623	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	101,599	2.90%	4,625	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	101,599		4,625	
PUMPING PLANT				
Structures and Improvements (321)	107,133	3.20%	27,190	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	252,897	4.40%	14,176	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	8,820	4.40%	406	11
Total Pumping Plant	368,850		41,772	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	55,144	5.00%	3,766	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	55,144		3,766	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	361,357	1.90%	17,984	17
Transmission and Distribution Mains (343)	352,825	1.30%	60,228	18
Services (345)	108,857	2.90%	23,001	19
Meters (346)	291,480	5.50%	33,784	20
Hydrants (348)	122,770	2.20%	19,397	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,237,289		154,394	
GENERAL PLANT				
Structures and Improvements (390)	243,556	2.90%	23,975	23
Office Furniture and Equipment (391)	6,018	5.80%	374	24
Computer Equipment (391.1)	24,344	20.00%	239	25
Transportation Equipment (392)	150,280	13.30%	15,763	26
Stores Equipment (393)	10,778	5.80%		27
Tools, Shop and Garage Equipment (394)	39,130	5.80%	3,055	28
Laboratory Equipment (395)	10,733	5.80%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					106,224	4
316					0	5
317					0	6
	0	0	0	0	106,224	
321					134,323	7
323					0	8
325					267,073	9
326					0	10
328					9,226	11
	0	0	0	0	410,622	
331					0	12
332					58,910	13
333					0	14
334					0	15
	0	0	0	0	58,910	
341					0	16
342					379,341	17
343				(644)	412,409	18
345	2,925	12,421			116,512	19
346	15,137				310,127	20
348	1,000				141,167	21
349					0	22
	19,062	12,421	0	(644)	1,359,556	
390					267,531	23
391					6,392	24
391.1	2,559				22,024	25
392	19,589		2,210		148,664	26
393					10,778	27
394					42,185	28
395					10,733	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	8,663	10.00%		31
SCADA Equipment (397.1)	75,428	9.20%	14,590	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	568,930		57,996	
Total accum. prov. directly assignable	2,331,812		262,553	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,331,812		262,553	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					8,663	31
397.1					90,018	32
398					0	33
	22,148	0	2,210	0	606,988	
	41,210	12,421	2,210	(644)	2,542,300	
					0	34
	41,210	12,421	2,210	(644)	2,542,300	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

393 - Fully depreciated in 2008 difference of \$166 is immaterial.

If Adjustments for any account are nonzero, please explain.

343 - Adjustment was made due to repair of main.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	319,311	1.30%	39,036	18
Services (345)	232,289	2.90%	23,398	19
Meters (346)	0	0.00%		20
Hydrants (348)	70,597	2.20%	8,489	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	622,197		70,923	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					358,347	18
345					255,687	19
346					0	20
348					79,086	21
349					0	22
	0	0	0	0	693,120	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	622,197		70,923	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	622,197		70,923	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	693,120	
					0	34
	0	0	0	0	693,120	

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			46,587	46,587	1
February			43,228	43,228	2
March			48,790	48,790	3
April			54,591	54,591	4
May			52,421	52,421	5
June			52,076	52,076	6
July			55,666	55,666	7
August			56,658	56,658	8
September			56,762	56,762	9
October			51,071	51,071	10
November			45,425	45,425	11
December			46,716	46,716	12
Total annual pumpage	0	0	609,991	609,991	

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):	609,991	2
Less: Gallons (000's) used in the treatment process:	0	3
Subtotal: Gallons (000's) entering distribution system:	609,991	4
Less: Gallons (000's) sold (Revenue Water):	578,655	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	31,336	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	8,000	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:	1,037	10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	9,037	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	900	14
Gallons (000's) lost due to service leaks or breaks:	100	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:	21,299	18
Subtotal Water Losses:	22,299	19
Percentage of water entering distribution system sold:	95%	20
Percentage of Real and Apparent Losses:	4%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,412	29
Date of maximum: 07/08/2010		30
Cause of maximum: Summer		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	907	33
Date of minimum: 12/25/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,132,636	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:	9	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?		43
Outside municipality?		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)	
DEEPWELL (GROVE ST., JONES PK)	5	1,030	15	1,588,300	Yes	1
DEEPWELL (JAMES WAY)	7	984	17	1,660,300	Yes	2
DEEPWELL (N. WATER ST., EAST)	4	1,030	15	1,556,400	Yes	3
DEEPWELL (N. WATER ST., WEST)	3	1,067	15	1,607,000	Yes	4
DEEPWELL (ZAFFKE ST., CLOUTEHL	6	1,015	15	1,617,100	Yes	5

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	HIGH SERVICE 301	HIGH SERVICE 302	HIGH SERVICE 303	1
Location	37 N. WATER	37 N. WATER	37 N. WATER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1972	1972	1972	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	600	750	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	L. ALLIS	L. ALLIS	9
Year Installed	2002	1972	1972	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	30	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH SERVICE 304	HIGH SERVICE 501	HIGH SERVICE 502	15
Location	37 N. WATER	GROVE ST., JONES PARK	GROVE ST., JONES PARK	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	FAIRBANKS / MORSE	FAIRBANKS / MORSE	19
Year Installed	1972	1980	1980	20
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,000	800	800	22
Pump Motor or Standby Engine Mfr	L. ALLIS	WEST	WEST	23
Year Installed	1972	1980	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	60	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH SERVICE 801	HIGH SERVICE 802	HIGH SERVICE 803	1
Location	800 HACKBARTH	800 HACKBARTH	800 HACKBARTH	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	BERKELEY	5
Year Installed	2008	2008	2008	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	150	150	900	8
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	BALDOR	9
Year Installed	2008	2008	2008	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	5	30	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH SERVICE 804	HIGH SERVICE 805		15
Location	800 HACKBARTH	800 HACKBARTH		16
Purpose	B	B		17
Destination	D	D		18
Pump Manufacturer	BERKELEY	BERKELEY		19
Year Installed	2008	2008		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	900	900		22
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR		23
Year Installed	2008	2008		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	30	30		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	JONES PARK	MAIN STATION	NORTH TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	3
Year constructed	1977	1991	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	13	68	6
Total capacity in gallons (actual)	300,000	250,000	585,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

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	SOUTH TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1989		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	1.000	1,236				1,236	1
M	D	1.500	1,221				1,221	2
M	D	2.000	6,836				6,836	3
M	D	3.000	1,452				1,452	4
M	D	4.000	39,588				39,588	5
A	D	6.000	1,987	12			1,999	6
M	D	6.000	117,722				117,722	7
A	D	8.000	0				0	8
M	D	8.000	117,606	274			117,880	9
P	D	8.000	1,120				1,120	10
A	D	10.000	325				325	11
M	D	10.000	18,841				18,841	12
A	S	12.000	1,000				1,000	13
M	D	12.000	24,774				24,774	14
M	D	16.000	31,565				31,565	15
P	D	18.000	490				490	16
Total Within Municipality			365,763	286	0	0	366,049	
Total Utility			365,763	286	0	0	366,049	

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.

Additions were both utility financed and contributed from the extension of service to the Town of Koshkonog.

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	2,303	13	2		2,314	13	1
L	0.750	104	0	15		89	50	2
M	1.000	1,781	1	1		1,781	162	3
L	1.250	2	0	0		2	0	4
M	1.500	206	0	1		205	66	5
L	1.500	2	0	0		2	0	6
L	2.000	9	0	0		9	0	7
M	2.000	133	0	0		133	14	8
M	3.000	2	0	0		2	0	9
M	4.000	28	0	0		28	3	10
M	6.000	22	4	0		26	12	11
M	8.000	30	0	0		30	19	12
M	10.000	2	0	0		2	1	13
M	12.000	1	0	0		1	0	14
Total Utility		4,625	18	19	0	4,624	340	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,444	322	304	(3)	4459	321	1
0.750	0	0	0	0	0	0	2
1.000	158	17	9		166	12	3
1.500	65	0	0		65	17	4
2.000	43	1	0		44	9	5
3.000	5	0	0		5	1	6
4.000	8	0	0		8	1	7
6.000	1	0	0		1	1	8
Total:	4,724	340	313	(3)	4748	362	

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	4,107	317	5	11	0	19	4459	1
0.750	0	0	0	0	0	0	0	2
1.000	1	125	5	7	0	28	166	3
1.500	0	48	7	5	0	5	65	4
2.000	1	21	4	14	0	4	44	5
3.000	0	3	2	0	0	0	5	6
4.000	0	3	4	1	0	0	8	7
6.000	0	0	1	0	0	0	1	8
Total:	4,109	517	28	38	0	56	4748	

METERS

Meters (Page W-23)

Explain all reported adjustments.

The meters were adjustments due to customers requesting the meters be temporarily removed because the place was not occupied. The meters were not retired.

If 2-inch or greater meters are reported as residential, please explain.

2" residential meter was installed for a sprinkler system.

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

Yes.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	525	7	5	0	527	2
Total Fire Hydrants	525	7	5	0	527	
Flushing Hydrants						
	45				45	3
Total Flushing Hydrants	45	0	0	0	45	

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:	1,052
Number of distribution system valves end of year:	1,115
Number of distribution valves operated during year:	618

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Well #4	Magnetic	6/22/2010	1
Station Meter	8	Well #3	Magnetic	6/22/2010	2
Station Meter	8	Well #6	Magnetic	6/22/2010	3
Station Meter	8	Well #7	Magnetic	6/22/2010	4
Station Meter	8	Well #5	Magnetic	6/22/2010	5
Station Meter	8	High Service SO1	Magnetic	6/22/2010	6
Station Meter	8	High Service SO2	Magnetic	6/22/2010	7
Station Meter	12	Main Station	Magnetic	6/22/2010	8

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)
Jefferson County	
Cities	
FORT ATKINSON	4,692
Total Cities:	4,692
Total Jefferson County:	4,692
Total Company:	4,692