



3015 (01-03-11)

ANNUAL REPORT

OF

Name: SHULLSBURG WATER UTILITY

Principal Office: P.O. BOX 580
SHULLSBURG, WI 53586-0580

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

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

The City Board
City of Shullsburg
Shullsburg, Wisconsin 53586

We have compiled the accompanying prescribed financial report form of the City of Shullsburg, Wisconsin as of and for the year ended December 31, 2010. We have not audited or reviewed the accompanying prescribed report and, accordingly, do not express an opinion or provide any assurance about whether the prescribed report are in accordance with the form prescribed by the Wisconsin Public Service Commission.

Management is responsible for the preparation and fair presentation of the prescribed report in accordance with the form prescribed by the Wisconsin Public Service Commission and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the prescribed report.

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 prescribed financial report form without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the prescribed report.

The prescribed report is presented in accordance with the requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the management of the Village of Shullsburg and the Wisconsin Public Service Commission, and should not be used for any other purposes.

JOHNSON BLOCK AND COMPANY, INC.

Mineral Point, WI

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHULLSBURG WATER UTILITY**Utility Address:** P.O. BOX 580
SHULLSBURG, WI 53586-0580**When was utility organized?** 12/1/1827**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MARSHA EINSWEILER**Title:** CITY CLERK/TREASURER**Office Address:**P.O. BOX 580
SHULLSBURG, WI 53586-0580**Telephone:** (608) 965 - 4424 EXT 221**Fax Number:** (608) 965 - 4809**Email Address:** m.einsweiler@cityofshullsburg.org

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

Name: CORTNEY LEUTHOLD**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPNAY, INC.2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**Email Address:** cleuthold@johnsonblock.com

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

Name: JIM PAQUETTE**Title:** CHAIRMAN**Office Address:**P.O. BOX 580
SHULLSBURG, WI 53586**Telephone:** (608) 778 - 3630**Fax Number:****Email Address:**

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

YES

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

Name: ALAN BREY, CPA**Title:** SHAREHOLDER**Office Address:** JOHNSON BLOCK AND COMPANY, INC.2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**Email Address:** abrey@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/26/2010

Period covered by most recent audit: 12/1/09 - 12/31/09

Names and titles of utility management including manager or superintendent:

Name: STEVE STAVER

Title: WATER SUPERINTENDENT

Office Address:

P.O. BOX 580
SHULLSBURG, WI 53586-0580

Telephone: (608) 965 - 4424 EXT 222

Fax Number: (608) 965 - 4809

Email Address:

Name of utility commission/committee: Shullsburg Utility Committee

Names of members of utility commission/committee:

DARRELL MORRISSEY
JIM PAQUETTE, CHAIR
DAN SPILLANE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

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)	213,679	212,389	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	119,906	109,123	2
Depreciation Expense (403)	27,223	25,950	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	4,480	3,629	5
Total Operating Expenses	151,609	138,702	
Net Operating Income	62,070	73,687	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	62,070	73,687	
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)	5,090	11,362	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	5,090	11,362	
Total Income	67,160	85,049	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,029)	(4,030)	12
Other Income Deductions (426)	9,242	9,250	13
Total Miscellaneous Income Deductions	5,213	5,220	
Income Before Interest Charges	61,947	79,829	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,990	18,602	14
Amortization of Debt Discount and Expense (428)	848	848	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	17,838	19,450	
Net Income	44,109	60,379	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,858,052	1,797,673	20
Balance Transferred from Income (433)	44,109	60,379	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,902,161	1,858,052	

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	213,679	0	213,679	1
Total (Acct. 400):	213,679	0	213,679	
Operation and Maintenance Expense (401-402):				
Derived	119,906	0	119,906	2
Total (Acct. 401-402):	119,906	0	119,906	
Depreciation Expense (403):				
Derived	27,223	0	27,223	3
Total (Acct. 403):	27,223	0	27,223	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	4,480	0	4,480	5
Total (Acct. 408):	4,480	0	4,480	
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:	62,070	0	62,070	
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):				
INTEREST INCOME	5,090		5,090	11
Total (Acct. 419):	5,090	0	5,090	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	5,090	0	5,090	

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	(4,029)	0	(4,029)	14
NONE			0	15
Total (Acct. 425):	(4,029)	0	(4,029)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	9,242	9,242	16
NONE			0	17
Total (Acct. 426):	0	9,242	9,242	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(4,029)	9,242	5,213	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	16,990	0	16,990	18
Total (Acct. 427):	16,990	0	16,990	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION EXPENSE	848		848	19
Total (Acct. 428):	848	0	848	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	17,838	0	17,838	
NET INCOME:	53,351	(9,242)	44,109	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,320,396	537,656	1,858,052	24
Total (Acct. 216):	1,320,396	537,656	1,858,052	
Balance Transferred from Income (433):				
Derived	53,351	(9,242)	44,109	25
Total (Acct. 433):	53,351	(9,242)	44,109	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,373,747	528,414	1,902,161	

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	213,679	0	0	0	213,679	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	213,679	0	0	0	213,679	

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	1.0	2
Gas		3
Sewer	1.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,489,388	2,236,745	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	478,704	472,115	2
Net Utility Plant	2,010,684	1,764,630	
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)	362,185	362,185	5
Other Investments (124)	0	0	6
Sinking Funds (125)	552,083	648,443	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	914,268	1,010,628	
CURRENT AND ACCRUED ASSETS			
Cash (131)	32,060	25,451	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	11,458	12,365	15
Other Accounts Receivable (143)	380	37	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	12,101	11,587	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)	936	5,141	26
Total Current and Accrued Assets	56,935	54,581	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,933	6,781	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	5,933	6,781	
Total Assets and Other Debits	2,987,820	2,836,620	

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)	692,140	545,937	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,902,161	1,858,052	35
Total Proprietary Capital	2,594,301	2,403,989	
LONG-TERM DEBT			
Bonds (221)	325,000	360,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	325,000	360,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,607	3,412	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,356	1,499	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	3,887	3,075	46
Total Current and Accrued Liabilities	6,850	7,986	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	61,669	64,645	49
Total Deferred Credits	61,669	64,645	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,987,820	2,836,620	

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	2,236,745	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)	1,823,734	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	665,654	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	2,489,388	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)	341,464	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	137,240	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	478,704	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,010,684	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)	342,293				342,293	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,223				27,223	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,998				1,998	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	29,221	0	0	0	29,221	16
Debits during year						17
Book cost of plant retired	30,050				30,050	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	30,050	0	0	0	30,050	25
Balance end of year (111.1)	341,464	0	0	0	341,464	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.
City forgives tax equivalent so no tax equivalent is charged to sewer department.

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)	129,822				129,822	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	9,242				9,242	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	9,242	0	0	0	9,242	16
Debits during year						17
Book cost of plant retired	1,824				1,824	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,824	0	0	0	1,824	25
Balance end of year (111.2)	137,240	0	0	0	137,240	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)	12,101	11,587	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	12,101	11,587	

**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)				
1998 REVENUE BONDS	848	428	5,933	1
Total			5,933	
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	545,937	1
Changes during year (explain):		
TIF DISTRICT #4 AND TIF DISTRICT #6 ADDITIONS	146,203	2
Balance end of year	692,140	

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)	
1998 REVENUE BONDS	07/01/1998	06/01/2018	5.00%	325,000	1
Total Bonds (Account 221):				325,000	

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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	4,480	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	4,480	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,267	7
PSC Remainder Assessment	213	8
Other (explain):		
NONE		9
Total payments and other debits	4,480	
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)					
1998 Revenue Bonds	1,499	16,990	17,133	1,356	1
Subtotal	1,499	16,990	17,133	1,356	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,499	16,990	17,133	1,356	

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):		
LONG TERM RECEIVABLE FROM TIF DISTRICT #3	362,185	1
Total (Acct. 123):	362,185	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND RESERVE FUND	109,163	3
BUILDING FUND	7,611	4
MAIN REPLACEMENT FUND	88,450	5
TRANSPORTATION FUND	18,409	6
WATER TOWN PAINTING FUND	185,547	7
BOND REDEMPTION FUND	142,903	8
Total (Acct. 125):	552,083	
Depreciation Fund (126):		
NONE		9
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		10
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,458	13
Electric		14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	11,458	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	380	19
Total (Acct. 143):	380	

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)	
Receivables from Municipality (145):		
NONE		20
Total (Acct. 145):	0	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	52,381	28
ACCRUED SICK LEAVE	9,288	29
Total (Acct. 253):	61,669	

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.

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)	1,696,500	0	0	0	1,696,500	1
Materials and Supplies	11,844	0	0	0	11,844	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	341,878	0	0	0	341,878	4
Customer Advances for Construction					0	5
Regulatory Liability	54,395	0	0	0	54,395	6
NONE					0	7
Average Net Rate Base	1,312,071	0	0	0	1,312,071	
Net Operating Income	62,070	0	0	0	62,070	8
Net Operating Income as a percent of						
Average Net Rate Base	4.73%	N/A	N/A	N/A	4.73%	

**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	56,410	0	0	0	56,410	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,029	0	0	0	4,029	3
Other (specify):						
NONE					0	4
Balance End of Year	52,381	0	0	0	52,381	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

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)	205,502	206,496	1
Total Sales of Water	205,502	206,496	
Other Operating Revenues			
Forfeited Discounts (470)	974	945	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,203	4,948	5
Total Other Operating Revenues	8,177	5,893	
Total Operating Revenues	213,679	212,389	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	69,398	58,047	6
General Operating Expenses (680-691)	50,508	51,076	7
Total Operation and Maintenance Expenses	119,906	109,123	
Other Operating Expenses			
Depreciation Expense (403)	27,223	25,950	8
Amortization Expense (404-407)		0	9
Taxes (408)	4,480	3,629	10
Total Other Operating Expenses	31,703	29,579	
Total Operating Expenses	151,609	138,702	
NET OPERATING INCOME	62,070	73,687	

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)	539	21,028	84,438	5
Commercial (461.2)	69	6,600	19,137	6
Industrial (461.3)	6	1,019	2,265	7
Public Authority (461.4)	13	2,366	6,031	8
Total Metered Sales to General Customers (461)	627	31,013	111,871	
Private Fire Protection Service (462)	2		3,180	9
Public Fire Protection Service (463)	1		90,324	10
Other Water Sales (465)	1	155	127	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	631	31,168	205,502	

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)	90,324	3
NONE		4
Total Public Fire Protection Service (463)	90,324	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	974	6
Other (specify):		
Total Forfeited Discounts (470)	974	
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):		
MISCELLANEOUS	4,409	9
Return on net investment in meters charged to sewer department	2,794	10
Other (specify):		
Total Other Water Revenues (474)	7,203	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done .

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)	42,629	36,283	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	12,474	13,269	3
Chemicals (630)	2,628	1,333	4
Supplies and Expenses (640)	3,154	3,584	5
Repairs of Water Plant (650)	5,867	630	6 *
Transportation Expenses (660)	2,646	2,948	7
Total Plant Operation and Maintenance Expenses	69,398	58,047	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	11,002	10,997	8
Office Supplies and Expenses (681)	5,521	5,559	9
Outside Services Employed (682)	9,197	8,307	10
Insurance Expense (684)	3,732	3,964	11
Employees Pensions and Benefits (686)	18,806	19,687	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	2,250	2,562	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	50,508	51,076	
Total Operation and Maintenance Expenses	119,906	109,123	

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.

A/C 650: Repairs of Water Plant has increased due to experiencing 8 service breaks in 2010 compared to 3 in 2009.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		4,267	3,454	3
PSC Remainder Assessment		213	175	4
Other (specify): NONE			0	5
Total tax expense		4,480	3,629	

TAXES (ACCT. 408 - WATER)

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

General footnotes

City forgives tax equivalent so no tax equivalent on meters charged to sewer.

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			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178780				3
County tax rate	mills		7.416341				4
Local tax rate	mills		4.738639				5
School tax rate	mills		11.260706				6
Voc. school tax rate	mills		2.236890				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.831356				10
Less: state credit	mills		1.541014				11
Net tax rate	mills		24.290342				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.738639				14
Combined School Tax Rate	mills		13.497596				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.236235				17
Total Tax Rate	mills		25.831356				18
Ratio of Local and School Tax to Total	dec.		0.705973				19
Total tax net of state credit	mills		24.290342				20
Net Local and School Tax Rate	mills		17.148321				21
Utility Plant, Jan. 1	\$	2,236,745	2,236,745				22
Materials & Supplies	\$	11,587	11,587				23
Subtotal	\$	2,248,332	2,248,332				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,248,332	2,248,332				26
Assessment Ratio	dec.		0.949242				27
Assessed Value	\$	2,134,211	2,134,211				28
Net Local & School Rate	mills		17.148321				29
Tax Equiv. Computed for Current Year	\$	36,598	36,598				30
Tax Equivalent per 1994 PSC Report	\$	21,940					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	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)	197				197	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)	63,970				63,970	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	64,167	0	0	0	64,167	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	57,920	37,418	20,975		74,363	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	48,701				48,701	14
Diesel Pumping Equipment (326)	17,725				17,725	15
Other Pumping Equipment (328)	2,067				2,067	16
Total Pumping Plant	126,413	37,418	20,975	0	142,856	
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)	4,655				4,655	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	4,655	0	0	0	4,655	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	962				962	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	43,264				43,264	24
Transmission and Distribution Mains (343)	905,359	210,573	3,817		1,112,115	25
Services (345)	152,286	7,460	292		159,454	26
Meters (346)	99,001	5,623	3,780		100,844	27
Hydrants (348)	108,032	20,452	1,186		127,298	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)	316				316	29
Total Transmission and Distribution Plant	1,309,220	244,108	9,075	0	1,544,253	
GENERAL PLANT						
Land and Land Rights (389)	80				80	30
Structures and Improvements (390)	3,406				3,406	31
Office Furniture and Equipment (391)	3,639				3,639	32
Computer Equipment (391.1)	15,679	708			16,387	33
Transportation Equipment (392)	26,024				26,024	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	2,283			2,283	40
Miscellaneous Equipment (398)	15,984				15,984	41
Total General Plant	64,812	2,991	0	0	67,803	
Total utility plant in service directly assignable	1,569,267	284,517	30,050	0	1,823,734	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,569,267	284,517	30,050	0	1,823,734	

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.

A/C 321: The City replaced the water control system for the water tower in 2010.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

A/C 321: The City replaced the water control system for the water tower in 2010.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	264,000				264,000	24
Transmission and Distribution Mains (343)	308,880		1,302		307,578	25
Services (345)	56,949		108		56,841	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 \$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)	37,649		414		37,235	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	667,478	0	1,824	0	665,654	
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	667,478	0	1,824	0	665,654	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	667,478	0	1,824	0	665,654	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,010	3,010	1
February			2,765	2,765	2
March			2,633	2,633	3
April			2,634	2,634	4
May			3,203	3,203	5
June			2,868	2,868	6
July			3,147	3,147	7
August			3,136	3,136	8
September			2,943	2,943	9
October			2,888	2,888	10
November			2,812	2,812	11
December			3,378	3,378	12
Total annual pumpage	0	0	35,417	35,417	

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):	35,417	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	35,417	4
Less: Gallons (000's) sold (Revenue Water):	31,168	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	4,249	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	322	8
Gallons (000's) used for fire protection:	107	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	429	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	435	14
Gallons (000's) lost due to service leaks or breaks:	981	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	2,404	18
Subtotal Water Losses:	3,820	19
Percentage of water entering distribution system sold:	88%	20
Percentage of Real and Apparent Losses:	11%	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.)	204	29
Date of maximum: 05/27/2010		30
Cause of maximum: Water main break		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	67	33
Date of minimum: 11/05/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	78,500	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	1	40
Number of service breaks repaired this year:	8	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,204	43
Outside municipality?	10	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #3 SOUTH JUDGEMENT	No. 3	639	12	570,000	Yes	1
WELL #4 WEST HARRISON	No. 4	454	16	540,000	Yes	2

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	WELL NO. 3	WELL NO. 4		1
Location	SOUTH JUDGEMENT	WEST HARRISON		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	DEMINO		5
Year Installed	1954	1971		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	350	300		8
Pump Motor or Standby Engine Mfr	US GENERAL ELECTRIC	US GENERAL ELECTRIC		9
Year Installed	2006	1998		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	50	50		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	NO. 1	WELL #4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1992			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	71			6
Total capacity in gallons (actual)	200,000			7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4180	0.4320		13
Is a corrosion control chemical used (yes, no)?	N	N		14
Is water fluoridated (yes, no)?	Y	Y		15
				16
Footnotes				17

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	0				0	1
M	D	4.000	3,803		180		3,623	2
P	D	4.000	262				262	3
M	D	6.000	19,491	180	460		19,211	* 4
P	D	6.000	4,774				4,774	5
M	D	8.000	5,692	460			6,152	* 6
P	D	8.000	16,676				16,676	7
M	D	10.000	945				945	8
P	D	10.000	80				80	9
P	D	12.000	2,042	1,990			4,032	10
Total Within Municipality			53,765	2,630	640	0	55,755	
Total Utility			53,765	2,630	640	0	55,755	

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.

Water main additions were financed by the City's TIF District and by operating revenues of the 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)	
P	0.750	3				3		1
M	0.750	364	5	5		364	34 *	2
M	1.000	228	1			229	1 *	3
M	1.500	5				5		4
M	2.000	17				17	3	5
M	4.000	6				6		6
M	6.000	1				1		7
P	8.000	1				1		8
Total Utility		625	6	5	0	626	38	

WATER SERVICES

Water Services (Page W-22)

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

Water service additions were financed by the City's TIF districts and by operating revenues of the utility.

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	674	24	53		645	52	1
1.000	14				14	0	2
1.500	11		1		10	0	3
2.000	12				12	0	4
3.000	2				2	0	5
4.000	4	1			5	3	6
Total:	717	25	54	0	688	55	

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	537	66	2	9	0	31	645	1
1.000	1	5	3	2	0	3	14	2
1.500	0	5	0	1	0	4	10	3
2.000	0	5	0	5	0	2	12	4
3.000	0	0	0	2	0	0	2	5
4.000	0	1	0	2	0	2	5	6
Total:	538	82	5	21	0	42	688	

METERS

Meters (Page W-23)

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

The utility personnel are aware of the requirement that meters 1" or smaller be tested every 10 years or replaced every 20 years and are attempting to meet these requirements.

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	92	5	1		96	2
Total Fire Hydrants	92	5	1	0	96	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	96
Number of distribution system valves end of year:	265
Number of distribution valves operated during year:	80

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		NONE			1
Wholesale Meter		NONE			2

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)
Lafayette County	
Cities	
SHULLSBURG	627
Total Cities:	627
Total Lafayette County:	627
Total Company:	627