



3014 (01-03-11)

**ANNUAL REPORT**

OF

Name: CITY OF VIROQUA MUNICIPAL WATER UTILITY

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Principal Office: 202 NORTH MAIN STREET  
VIROQUA, WI 54665

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For the Year Ended: DECEMBER 31, 2010

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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.



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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Members of the Common Council  
Of the City of Viroqua  
Viroqua, Wisconsin 54665

We have compiled the balance sheet of the Viroqua Municipal Water Utility, an enterprise fund of the City of Viroqua, Wisconsin, as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form. We have also compiled the supplementary information presented in the prescribed form, which is presented only for supplementary analysis purposes. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary information are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

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

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

These financial statements including supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from 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 City of Viroqua and the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than the specified parties.

Vig & Associates LLC  
March 26, 2011

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SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WECSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF VIROQUA MUNICIPAL WATER UTILITY

**Utility Address:** 202 NORTH MAIN STREET  
VIROQUA, WI 54665

**When was utility organized?** 12/31/1899

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** NANCY BEKKEDAL

**Title:** UTILITY CLERK

**Office Address:**

202 NORTH MAIN STREET  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 7186

**Fax Number:** (608) 637 - 3108

**Email Address:** utclerk@mwt.net

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

**Name:** JOHN E VIG, CPA

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC

1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**Email Address:** jackv@vigassociates.com

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

**Name:** MARC POLSEAN

**Title:** ALDERMAN, CHAIR

**Office Address:**

202 NORTH MAIN STREET  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 7186

**Fax Number:** (608) 637 - 3108

**Email Address:**

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

YES

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

**Name:** JOHN E VIG, CPA

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC

1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**Email Address:** jackv@vigassociates.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:** 12/31/2010

**Names and titles of utility management including manager or superintendent:**

**Name:** STEVE CLARK

**Title:** PUBLIC WORKS SUPERINTENDENT

**Office Address:**

202 NORTH MAIN STREET  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 7186

**Fax Number:** (608) 637 - 3108

**Email Address:** streetsupt@mwt.net

**Name of utility commission/committee:** UTILITY COMMITTEE OF COMMON COUNCIL

**Names of members of utility commission/committee:**

- MR GARY KRAUSE, ALDERMAN
- MR WESTON MACK, ALDERMAN
- MR MARC POLSEAN, ALDERMAN
- MR JOHN THOMPSON, ALDERMAN
- MR DAVID TRYGGESTAD, ALDERMAN

**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:**

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## IDENTIFICATION AND OWNERSHIP

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### Identification and Ownership (Page iv)

#### General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES THE AUDITOR TO DATE THE REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE MAY 2011.

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	870,614	779,910	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	362,957	367,703	2
Depreciation Expense (403)	132,321	142,544	3
Amortization Expense (404-407)	11,135	11,135	4
Taxes (408)	156,419	148,146	5
<b>Total Operating Expenses</b>	<b>662,832</b>	<b>669,528</b>	
<b>Net Operating Income</b>	<b>207,782</b>	<b>110,382</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>207,782</b>	<b>110,382</b>	
<b>OTHER INCOME</b>			
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)	10,326	10,890	10
Miscellaneous Nonoperating Income (421)	59,398	19,795	11
<b>Total Other Income</b>	<b>69,724</b>	<b>30,685</b>	
<b>Total Income</b>	<b>277,506</b>	<b>141,067</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(7,981)	(7,981)	12
Other Income Deductions (426)	29,573	28,922	13
<b>Total Miscellaneous Income Deductions</b>	<b>21,592</b>	<b>20,941</b>	
<b>Income Before Interest Charges</b>	<b>255,914</b>	<b>120,126</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	87,067	93,674	14
Amortization of Debt Discount and Expense (428)	7,301	7,301	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
<b>Total Interest Charges</b>	<b>94,368</b>	<b>100,975</b>	
<b>Net Income</b>	<b>161,546</b>	<b>19,151</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,624,110	3,604,959	20
Balance Transferred from Income (433)	161,546	19,151	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,785,656</b>	<b>3,624,110</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	870,614	0	870,614	1
<b>Total (Acct. 400):</b>	<b>870,614</b>	<b>0</b>	<b>870,614</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	362,957	0	362,957	2
<b>Total (Acct. 401-402):</b>	<b>362,957</b>	<b>0</b>	<b>362,957</b>	
<b>Depreciation Expense (403):</b>				
Derived	132,321	0	132,321	3
<b>Total (Acct. 403):</b>	<b>132,321</b>	<b>0</b>	<b>132,321</b>	
<b>Amortization Expense (404-407):</b>				
Derived	11,135	0	11,135	4
<b>Total (Acct. 404-407):</b>	<b>11,135</b>	<b>0</b>	<b>11,135</b>	
<b>Taxes (408):</b>				
Derived	156,419	0	156,419	5
<b>Total (Acct. 408):</b>	<b>156,419</b>	<b>0</b>	<b>156,419</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>207,782</b>	<b>0</b>	<b>207,782</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME ON DEPOSITS	10,326		10,326	11
<b>Total (Acct. 419):</b>	<b>10,326</b>	<b>0</b>	<b>10,326</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		59,398	59,398	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>59,398</b>	<b>59,398</b>	
<b>TOTAL OTHER INCOME:</b>	<b>10,326</b>	<b>59,398</b>	<b>69,724</b>	

## 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)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(7,981)	0	(7,981)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(7,981)</b>	<b>0</b>	<b>(7,981)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	29,573	29,573	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>29,573</b>	<b>29,573</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(7,981)</b>	<b>29,573</b>	<b>21,592</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	87,067	0	87,067	18
<b>Total (Acct. 427):</b>	<b>87,067</b>	<b>0</b>	<b>87,067</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	7,301		7,301	19
<b>Total (Acct. 428):</b>	<b>7,301</b>	<b>0</b>	<b>7,301</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>94,368</b>	<b>0</b>	<b>94,368</b>	
<b>NET INCOME:</b>	<b>131,721</b>	<b>29,825</b>	<b>161,546</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,088,181	1,535,929	3,624,110	24
<b>Total (Acct. 216):</b>	<b>2,088,181</b>	<b>1,535,929</b>	<b>3,624,110</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	131,721	29,825	161,546	25
<b>Total (Acct. 433):</b>	<b>131,721</b>	<b>29,825</b>	<b>161,546</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,219,902</b>	<b>1,565,754</b>	<b>3,785,656</b>	

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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	870,614	0	0	0	<b>870,614</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	47				<b>47</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>870,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>870,567</b>	

## 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	142,373	0	142,373	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	0	0	0	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	0	0	0	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
<b>Total Payroll</b>	<b>142,373</b>	<b>0</b>	<b>142,373</b>	

### 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	3.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	8,374,012	7,931,993	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,748,452	1,597,946	2
<b>Net Utility Plant</b>	<b>6,625,560</b>	<b>6,334,047</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	620	620	6
Sinking Funds (125)	401,583	468,275	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>402,203</b>	<b>468,895</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	154,489	66,701	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	15,734	15,734	14
Customer Accounts Receivable (142)	83,921	64,572	15
Other Accounts Receivable (143)	402	1,790	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	16,745	15,145	18
Plant Materials and Operating Supplies (154)	34,322	38,113	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>305,613</b>	<b>202,055</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	68,038	75,338	27
Extraordinary Property Losses (182)	11,135	22,270	28
Preliminary Survey and Investigation Charges (183)	44,952	72,843	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>124,125</b>	<b>170,451</b>	
<b>Total Assets and Other Debits</b>	<b>7,457,501</b>	<b>7,175,448</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	570,764	570,764	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,785,656	3,624,110	35
<b>Total Proprietary Capital</b>	<b>4,356,420</b>	<b>4,194,874</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,394,483	2,605,952	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	154,305	0	38
<b>Total Long-Term Debt</b>	<b>2,548,788</b>	<b>2,605,952</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	8,835	4,271	40
Payables to Municipality (233)	213,013	31,537	41
Customer Deposits (235)	1,050	825	42
Taxes Accrued (236)	144,561	136,028	43
Interest Accrued (237)	14,131	14,876	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>381,590</b>	<b>187,537</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	170,703	187,085	49
<b>Total Deferred Credits</b>	<b>170,703</b>	<b>187,085</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,457,501</b>	<b>7,175,448</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	7,931,993	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,254,173	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,909,166	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)	210,673				8
<b>Total Utility Plant</b>	<b>8,374,012</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,402,392	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	346,060	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
<b>Total Accumulated Provision</b>	<b>1,748,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,625,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Balance first of year (111.1)</b>	1,281,459				<b>1,281,459</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	132,321				<b>132,321</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,819				<b>6,819</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>139,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,140</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	18,207				<b>18,207</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>18,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,207</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,402,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,402,392</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	316,487				<b>316,487</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	29,573				<b>29,573</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>29,573</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,573</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>346,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>346,060</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

- |  |
|--|
| <p>1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.<br/>                 2. Other items may be grouped by classes of property.<br/>                 3. Describe in detail any investment in sewer department carried in this account.</p> |
|--|

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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	34,322	38,113	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
<b>Total Materials and Supplies</b>	<b>34,322</b>	<b>38,113</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 MRBS	2,089	428	11,490	1
1999 MRBS	2,231	428	17,845	2
2004 MRBS	1,800	428	19,800	3
2007 MRBS	1,181	428	18,903	4
<b>Total</b>			<b>68,038</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**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	570,764	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>570,764</u></u>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 MRBS	05/01/1999	12/01/2012	4.49%	180,000	1
2004 MRBS	02/18/2004	02/18/2021	4.60%	915,000	2
2004 SDWLP MRB	04/28/2004	05/01/2023	1.42%	739,483	3
2007 MRBS	08/16/2007	05/01/2027	4.10%	560,000	4
<b>Total Bonds (Account 221):</b>				<b>2,394,483</b>	

## 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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
SHARE 2010 GO BONDS-BUILD AMERICA	01/22/2010	03/15/2020	3.75%	154,305	2
<b>Total for Account 224</b>				<b>154,305</b>	
<b>Notes Payable (231)</b>					
	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	136,028	1
<b>Accruals:</b>		
Charged water department expense	156,419	2
Charged electric department expense		3
Charged sewer department expense	2,171	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>158,590</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	138,690	6
Social Security taxes	10,585	7
PSC Remainder Assessment	782	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>150,057</b>	
<b>Balance end of year</b>	<b>144,561</b>	

### 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)	
<b>Bonds (221)</b>					
2004 MRB	1,871	38,903	39,025	1,749	1
1999 MRBS	1,009	11,786	12,105	690	2
2007 MRB	8,744	25,550	25,824	8,470	3
2004 SDWLP	3,252	10,716	10,858	3,110	4
<b>Subtotal</b>	<b>14,876</b>	<b>86,955</b>	<b>87,812</b>	<b>14,019</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2010 SHARE GO DEBT	0	112		112	6
<b>Subtotal</b>	<b>0</b>	<b>112</b>	<b>0</b>	<b>112</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,876</b>	<b>87,067</b>	<b>87,812</b>	<b>14,131</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPEC ASSMT RECEIVABLE	620	2
<b>Total (Acct. 124):</b>	<b>620</b>	
<b>Sinking Funds (125):</b>		
BOND RESERVE AND REDEMPTION FUNDS	401,583	3
<b>Total (Acct. 125):</b>	<b>401,583</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
ADVANCE TO TIF 4	15,734	7
<b>Total (Acct. 141):</b>	<b>15,734</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	83,921	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>83,921</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
MISCELLANEOUS AR	402	14
<b>Total (Acct. 143):</b>	<b>402</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SEWER FOR METER RELATED CHGS	16,745	15
<b>Total (Acct. 145):</b>	<b>16,745</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	

## 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)	
<b>Extraordinary Property Losses (182):</b>		
UNAMORTIZED ABANDONMENT COSTS WELL #2	11,135	17
<b>Total (Acct. 182):</b>	<b>11,135</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
UNAMORTIZED DEFERRED RESERVOIR PAINTING COSTS	44,952	18
<b>Total (Acct. 183):</b>	<b>44,952</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	213,013	22
<b>Total (Acct. 233):</b>	<b>213,013</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	103,745	23
WATER SHARE UNFUNDED WRS LIABILITY	66,958	24
<b>Total (Acct. 253):</b>	<b>170,703</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**Extraordinary Property Losses (Acct 182):** amortization requires PSC authorization. Provide date of authorization.

Extraordinary property losses relate to abandonment of well #2 costs being amortized per PSC approval in a letter dated 4/1/2009.

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

A/c 145 due from sewer includes other revenues resulting from water-sewer meter expense allocations

A/c 233-due to municipality relates to Broadway Street construction and main replacement costs paid by general fund that will be repaid in 2011 when debt proceeds are received.

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	6,161,143	0	0	0	6,161,143	1
Materials and Supplies	36,217	0	0	0	36,217	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,341,925	0	0	0	1,341,925	4
Customer Advances for Construction					0	5
Regulatory Liability	107,735	0	0	0	107,735	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,747,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,747,700</b>	
Net Operating Income	207,782	0	0	0	207,782	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.38%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.38%</b>	

**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	111,726	0	0	0	111,726	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	7,981	0	0	0	7,981	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>103,745</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,745</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

THE UTILITY IMPLEMENTED NEW RATES IN 2010 THAT RESULTED FROM A RATE INCREASE WITH PSC. THE UTILITY RECEIVED FIVE MONTHS OF REVENUES UNDER OLD RATES AND SEVEN MONTHS UNDER NEW RATES.

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**5. Obligations incurred or assumed, excluding commercial paper.**

THE WATER UTILITY WAS ALLOCATED A PORTION OF A 2010 GENERAL OBLIGATION BOND USED TO RECONSTRUCT WATER MAIN AND SERVICES ON WEST BROADWAY.

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**6. Formal proceedings with the Public Service Commission.**

THE COMMISSION APPROVED A RATE INCREASE AND ISSUED ORDER #6140-wr-104.

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**7. Any additional matters.**

THE UTILITY ACQUIRED LAND AND INCURRED PRELIMINARY ENGINEERING COSTS ON PROPOSED WELL #6. THIS IS ACCOUNTED FOR IN CONSTRUCTION IN PROGRESS.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	848,549	760,528	* 1
<b>Total Sales of Water</b>	<b>848,549</b>	<b>760,528</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	1,622	1,495	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	20,443	17,887	* 5
<b>Total Other Operating Revenues</b>	<b>22,065</b>	<b>19,382</b>	
<b>Total Operating Revenues</b>	<b>870,614</b>	<b>779,910</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	50,262	53,109	7
Water Treatment Expenses (630-635)	2,797	2,733	8
Transmission and Distribution Expenses (640-655)	158,199	159,418	9
Customer Accounts Expenses (901-906)	38,303	38,058	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	113,396	114,385	12
<b>Total Operation and Maintenance Expenses</b>	<b>362,957</b>	<b>367,703</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	132,321	142,544	13
Amortization Expense (404-407)	11,135	11,135	* 14
Taxes (408 )	156,419	148,146	15
<b>Total Other Operating Expenses</b>	<b>299,875</b>	<b>301,825</b>	
<b>Total Operating Expenses</b>	<b>662,832</b>	<b>669,528</b>	
<b>NET OPERATING INCOME</b>	<b>207,782</b>	<b>110,382</b>	

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## WATER OPERATING REVENUES & EXPENSES

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### Water Operating Revenues & Expenses (Page W-01)

#### General footnotes

The utility implemented new rates in 2010. Partial year of implementation allowed for substantial increasing in revenues from sale of water.

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Amortization in account 404 relates to annual amortization of deferred costs associated with abandonment of well#2 per PSC authorization in a letter dated 4/1/2009.

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## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	1,645	56,983	339,402	5
Commercial (461.2 )	286	36,944	161,447	6
Industrial (461.3 )	8	4,662	12,980	7
Public Authority (461.4 )	29	10,703	42,010	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,968</b>	<b>109,292</b>	<b>555,839</b>	
Private Fire Protection Service (462 )	24		17,295	9
Public Fire Protection Service (463 )	1,968		275,415	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>3,960</b>	<b>109,292</b>	<b>848,549</b>	

### 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
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	275,415	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>275,415</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	1,622	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>1,622</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
RECONNECT FEES	1,721	9
SOLID WASTE ADMIN FEE FOR GF	9,991	10
MISCELLANEOUS SERVICE REVENUES	3,331	11
Return on net investment in meters charged to sewer department	5,400	12
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>20,443</b>	

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## OTHER OPERATING REVENUES (WATER)

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

**Please explain amounts in Account 474 in excess of \$5,000, 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.**

The utility received administrative fee reimbursement for processing solid waste billings and collections for city's general fund.

The utility earned \$5400 on return of meters from the water sewer meter allocation.

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## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	49,545	51,880	7
Operation Supplies and Expenses (623)	374	0	8
Maintenance of Pumping Plant (625)	343	1,229	9
<b>Total Pumping Expenses</b>	<b>50,262</b>	<b>53,109</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	2,480	2,695	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	317	38	13
<b>Total Water Treatment Expenses</b>	<b>2,797</b>	<b>2,733</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	94,312	90,037	14
Operation Supplies and Expenses (641)	22,141	19,762	15
Maintenance of Distribution Reservoirs and Standpipes (650)	29,090	29,712	16
Maintenance of Mains (651)	9,499	16,578	* 17
Maintenance of Services (652)	339	335	18
Maintenance of Meters (653)	2,354	1,420	19
Maintenance of Hydrants (654)	464	1,574	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>158,199</b>	<b>159,418</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)		0	22
Accounting and Collecting Labor (902)	33,461	33,803	23
Supplies and Expenses (903)	4,795	4,252	24
Uncollectible Accounts (904)	47	3	25

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)		0	26
<b>Total Customer Accounts Expenses</b>	<b>38,303</b>	<b>38,058</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	14,601	22,895	* 28
Office Supplies and Expenses (921)	12,100	11,001	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	10,812	9,195	31
Property Insurance (924)	6,848	7,572	32
Injuries and Damages (925)	5,700	5,794	33
Employee Pensions and Benefits (926)	54,486	51,253	34
Regulatory Commission Expenses (928)	1,731	0	35
Miscellaneous General Expenses (930)	(163)	0	36
Transportation Expenses (933)	7,281	6,675	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>113,396</b>	<b>114,385</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>362,957</b>	<b>367,703</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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**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 25%, but not less \$5,000, please explain.

A/c 651---main expense significantly lower in 2010 vs 2009 since there were no large breaks to repair.

A/C 920----Former city administrator retired and those labor costs were not incurred in 2010.

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### 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		147,223	138,440	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,171	1,960	2
<b>Net property tax equivalent</b>		<b>145,052</b>	<b>136,480</b>	
Social Security		10,585	11,013	3
PSC Remainder Assessment		782	653	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>156,419</b>	<b>148,146</b>	

## 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			Vernon				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.189185				3
County tax rate	mills		5.816558				4
Local tax rate	mills		8.272598				5
School tax rate	mills		11.484097				6
Voc. school tax rate	mills		2.280578				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.043016</b>				<b>10</b>
Less: state credit	mills		1.714781				11
<b>Net tax rate</b>	mills		<b>26.328235</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.272598</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.764675</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.037273</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.043016</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.785838</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.328235</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.689733</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,931,993	7,931,993				22
Materials & Supplies	\$	38,113	38,113				23
<b>Subtotal</b>	\$	<b>7,970,106</b>	<b>7,970,106</b>				<b>24</b>
Less: Plant Outside Limits	\$	37,571	37,571				25
<b>Taxable Assets</b>	\$	<b>7,932,535</b>	<b>7,932,535</b>				<b>26</b>
Assessment Ratio	dec.		0.897035				27
<b>Assessed Value</b>	\$	<b>7,115,762</b>	<b>7,115,762</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.689733</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>147,223</b>	<b>147,223</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	88,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>147,223</b>					<b>34</b>
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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	2,540				2,540	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)	644,870				644,870	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>647,410</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>647,410</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	287,617	7,458			295,075	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	342,054				342,054	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	97,064				97,064	16
<b>Total Pumping Plant</b>	<b>726,735</b>	<b>7,458</b>	<b>0</b>	<b>0</b>	<b>734,193</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	7,708				7,708	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>7,708</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,708</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	1,315				1,315	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	418,672				418,672	24
Transmission and Distribution Mains (343)	2,963,390	130,496	15,612		3,078,274	25
Services (345)	408,802	29,552	2,520		435,834	26
Meters (346)	234,012	28,008	75		261,945	27
Hydrants (348)	425,703	8,752			434,455	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>4,451,894</b>	<b>196,808</b>	<b>18,207</b>	<b>0</b>	<b>4,630,495</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	13,177				13,177	31
Office Furniture and Equipment (391)	2,768				2,768	32
Computer Equipment (391.1)	16,686				16,686	33
Transportation Equipment (392)	34,246				34,246	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	41,553				41,553	36
Laboratory Equipment (395)	848				848	37
Power Operated Equipment (396)	66,383				66,383	38
Communication Equipment (397)	1,082				1,082	39
SCADA Equipment (397.1)	57,624				57,624	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>234,367</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>234,367</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,068,114</b>	<b>204,266</b>	<b>18,207</b>	<b>0</b>	<b>6,254,173</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>6,068,114</b>	<b>204,266</b>	<b>18,207</b>	<b>0</b>	<b>6,254,173</b>	

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

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

**General footnotes**

a/c 321-- roof improvements at Oak Street Wellhouse

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	8,500				8,500	24
Transmission and Distribution Mains (343)	1,506,406	42,633			1,549,039	* 25
Services (345)	220,613	13,550			234,163	* 26
Meters (346)	12,376				12,376	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	101,872	3,216			105,088	* 28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,849,767</b>	<b>59,399</b>	<b>0</b>	<b>0</b>	<b>1,909,166</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,849,767</b>	<b>59,399</b>	<b>0</b>	<b>0</b>	<b>1,909,166</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,849,767</b>	<b>59,399</b>	<b>0</b>	<b>0</b>	<b>1,909,166</b>	

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

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Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

**General footnotes**

Contributions from grant funds associated with Broadway street replacement project

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## 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			11,273	11,273	1
February			10,409	10,409	2
March			11,727	11,727	3
April			12,401	12,401	4
May			12,556	12,556	5
June			12,018	12,018	6
July			12,549	12,549	7
August			13,049	13,049	8
September			12,809	12,809	9
October			12,419	12,419	10
November			11,367	11,367	11
December			10,637	10,637	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>143,214</b>	<b>143,214</b>	

## 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.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	143,214	<b>2</b>
Less: Gallons (000's) used in the treatment process:	0	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>143,214</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	109,292	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>33,922</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	3,475	<b>8</b>
Gallons (000's) used for fire protection:	0	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	100	<b>10</b>
Gallons (000's) used for other system uses:	985	<b>11</b>
Subtotal Authorized System Uses:	<b>4,560</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	800	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	4,175	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	100	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>24,287</b>	<b>18</b>
Subtotal Water Losses:	<b>29,362</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>76%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>21%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
unknown losses are believed to be from cleaning reservoir, water main and service leaks, cold weather and freezing		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
improving ability to estimate water losses from service and other leaks in system, service leak identification intensified, major main replacement on Broadway should reduce loss		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	617	<b>29</b>
Date of maximum: 09/21/2010		<b>30</b>
Cause of maximum: hydrant flushing		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	252	<b>33</b>
Date of minimum: 12/25/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	468,132	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	3	<b>40</b>
Number of service breaks repaired this year:	24	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	4,453	<b>43</b>
Outside municipality?	30	<b>44</b>

## 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)	
ARENA DRIVE	5	1,091	14	203,000	Yes	1
CONGRESS STREET	4	880	15	160,000	Yes	2
OAK STREET	3	530	10	60,000	Yes	3

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	5	1
Identification	3	4		5	1
Location	OAK	CONGRESS	ARENA DRIVE		2
Purpose	P	P		P	3
Destination	R D	R D		R D	4
Pump Manufacturer	LAYNE NW	CTW CORP	EMERSON		5
Year Installed	1997	1993	2005		6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	350	900		8
Pump Motor or Standby Engine Mfr	US	US	GENSET (CUMMINS)		9
Year Installed	1935	1994	2005		10
Type	ELECTRIC	ELECTRIC	ELECTRIC		11
Horsepower	50	100	435		12
Footnotes					13
					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
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	CITY PARK	INDUSTRIAL PARK		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1985	1970		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	180	180		6
Total capacity in gallons (actual)	250,000	250,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040	0.5320		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	0				0	1
M	D	4.000	15,100	12	2,602		12,510	2
M	D	6.000	50,737	40			50,777	3
P	D	6.000	10,412				10,412	4
M	D	8.000	57,523	2,550			60,073	5
M	D	10.000	15,850				15,850	6
M	D	12.000	28,358				28,358	7
<b>Total Within Municipality</b>			<b>177,980</b>	<b>2,602</b>	<b>2,602</b>	<b>0</b>	<b>177,980</b>	
P	D	6.000	2,800				2,800	8
<b>Total Outside of Municipality</b>			<b>2,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,800</b>	
<b>Total Utility</b>			<b>180,780</b>	<b>2,602</b>	<b>2,602</b>	<b>0</b>	<b>180,780</b>	

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## WATER MAINS

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**Water Mains (Page W-21)**

**General footnotes**

THE UTILITY REPLACED A SIGNIFICANT AMOUNT OF WATER MAIN IN THE BROADWAY STREET AREA

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

MAINS ADDED WERE FINANCED FROM GRANT (CONTRIBUTED) SOURCES AS WELL AS GENERAL OBLIGATION DEBT

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## 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	1,477		42		1,435	21	1
P	0.750	5				5		2
M	1.000	353	45			398	63	3
M	1.250	5	2			7		4
M	1.500	21				21		5
M	2.000	30	1			31	6	6
M	3.000	2				2		7
M	4.000	6				6	1	8
M	6.000	6				6	1	9
P	8.000	1				1		10
M	10.000	1				1		11
<b>Total Utility</b>		<b>1,907</b>	<b>48</b>	<b>42</b>	<b>0</b>	<b>1,913</b>	<b>92</b>	

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## WATER SERVICES

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**Water Services (Page W-22)**

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

**FINANCING OF SERVICE ADDITIONS FROM BOTH GRANT (CONTRIBUTED) AS WELL AS GENERAL OBLIGATION DEBT**

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## 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	2,000	25		1	<b>2026</b>	311	1
1.000	42	2	1		<b>43</b>	5	2
1.500	20			(2)	<b>18</b>	16	3
2.000	30			(2)	<b>28</b>	18	4
3.000	9				<b>9</b>	7	5
4.000	1			3	<b>4</b>	1	6
6.000	5				<b>5</b>	4	7
8.000	1				<b>1</b>	1	8
<b>Total:</b>	<b>2,108</b>	<b>27</b>	<b>1</b>	<b>0</b>	<b>2134</b>	<b>363</b>	

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	1,641	216	5	10	0	154	<b>2026</b>	<b>1</b>
1.000	4	30	1	5	0	3	<b>43</b>	<b>2</b>
1.500	0	15	1	2	0	0	<b>18</b>	<b>3</b>
2.000	0	19	1	6	0	2	<b>28</b>	<b>4</b>
3.000	0	5	0	4	0	0	<b>9</b>	<b>5</b>
4.000	0	4	0	0	0	0	<b>4</b>	<b>6</b>
6.000	0	0	0	2	3	0	<b>5</b>	<b>7</b>
8.000	0	0	0	0	1	0	<b>1</b>	<b>8</b>
<b>Total:</b>	<b>1,645</b>	<b>289</b>	<b>8</b>	<b>29</b>	<b>4</b>	<b>159</b>	<b>2134</b>	

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## METERS

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### Meters (Page W-23)

#### General footnotes

ALTHOUGH ONLY 26 METERS WERE ADDED, THE UTILITY INCURRED COSTS TO REHABILITATE AND ADD REMOTE READING CAPABILITIES TO IN STOCK METERS

#### Explain all reported adjustments.

ADJUSTMENTS IN CLASSIFICATION MADE TO AGREE TO UTILITY MASTER RECORDS

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

routine replacement related to testing schedule

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

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	300	3			303	2
<b>Total Fire Hydrants</b>	<b>301</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>304</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	301	*
Number of distribution system valves end of year:	657	
Number of distribution valves operated during year:	260	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-25)

#### General footnotes

LESS THAN 1/2 VALVES OPERATED BECAUSE OPERATORS TIME REQUIRED IN OTHER AREAS OF WATER SYSTEM IN 2010.

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## 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	6	OAK STREET WELL	Turbine	11/12/2010	1
Station Meter	6	CONGRESS ST WELL	Turbine	11/12/2010	2
Station Meter	8	ARENA WELL	Turbine	11/12/2010	3

## 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)
<b>Vernon County</b>	
<b>Cities</b>	
VIROQUA	1,956
<b>Total Cities:</b>	<b>1,956</b>
<b>Towns</b>	
VIROQUA	12
<b>Total Towns:</b>	<b>12</b>
<b>Total Vernon County:</b>	<b>1,968</b>
<b>Total Company:</b>	<b>1,968</b>