



3014 (01-03-11)

ANNUAL REPORT

OF

Name: WHITEHALL MUNICIPAL WATER UTILITY

Principal Office: 18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

For the Year Ended: DECEMBER 31, 2010

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I TINA NELSON of
(Person responsible for accounts)
WHITEHALL MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/09/2011
(Date)

CITY ADMINISTRATOR
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Whitehall
Whitehall, Wisconsin

We have compiled the balance sheets of the Whitehall Water Utility, an enterprise fund of the City of Whitehall, as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2010 included in accompanying prescribed form. We have not audited or reviewed the accompanying financial statements referred to above and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements 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.

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

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

BAKER TILLY VIRCHOW KRAUSE, LLP

February 26, 2011

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITEHALL MUNICIPAL WATER UTILITY

Utility Address: 18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

When was utility organized? 1/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. TINA NELSON

Title: ADMINISTRATOR

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

Email Address: tsass@wppienergy.org

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

Name: KIMBERLY SHULT

Title: SENIOR MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4912

Fax Number: (312) 238 - 9100

Email Address: kimberly.shult@bakertilly.com

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

Name: RODNEY MOEN

Title: MAYOR

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

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: KIMBERLY SHULT

Title: SENIOR MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4912 EXT

Fax Number: (612) 238 - 9100

Email Address: kimberly.shult@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/9/2010

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

Names and titles of utility management including manager or superintendent:

Name: MR RANDY OLSON

Title: WATER SUPERINTENDENT

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

Email Address:

Name: MS. TINA NELSON

Title: ADMINISTRATOR

Office Address:

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353

Fax Number: (715) 538 - 2301

Email Address: tsass@wppienergy.org

Name of utility commission/committee: WHITEHALL CITY COUNCIL

Names of members of utility commission/committee:

- MR RUSSELL ANDERSON, ALDERMAN
- MS KRISTOFF AUSDERAU, ALDERMAN
- MR JEFF HAUSER, ALDERMAN
- MR RODNEY MOEN, MAYOR
- MR DAN SCHREINER, ALDERMAN
- MR GARY SEMB, ALDERMAN
- MR BOB SENDELBACH, ALDERMAN
- MS KAREN WITTE, CLERK- TREASURER

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:

IDENTIFICATION AND OWNERSHIP

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)	479,314	437,138	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	325,275	329,246	2
Depreciation Expense (403)	78,563	49,896	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	106,195	69,722	5
Total Operating Expenses	510,033	448,864	
Net Operating Income	(30,719)	(11,726)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(30,719)	(11,726)	
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)	26,537	29,641	10
Miscellaneous Nonoperating Income (421)	360,657	1,414,697	11
Total Other Income	387,194	1,444,338	
Total Income	356,475	1,432,612	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,781)	(13,781)	12
Other Income Deductions (426)	82,342	51,891	13
Total Miscellaneous Income Deductions	68,561	38,110	
Income Before Interest Charges	287,914	1,394,502	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,092	26,349	14
Amortization of Debt Discount and Expense (428)	1,972	1,972	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)	13,050	0	19
Total Interest Charges	26,014	28,321	
Net Income	261,900	1,366,181	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,225,262	1,859,081	20
Balance Transferred from Income (433)	261,900	1,366,181	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)	43,689	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,443,473	3,225,262	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	479,314	0	479,314	1
Total (Acct. 400):	479,314	0	479,314	
Operation and Maintenance Expense (401-402):				
Derived	325,275	0	325,275	2
Total (Acct. 401-402):	325,275	0	325,275	
Depreciation Expense (403):				
Derived	78,563	0	78,563	3
Total (Acct. 403):	78,563	0	78,563	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	106,195	0	106,195	5
Total (Acct. 408):	106,195	0	106,195	
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:	(30,719)	0	(30,719)	
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	26,537		26,537	11
Total (Acct. 419):	26,537	0	26,537	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
CONTRIBUTIONS IN AID OF CONSTRUCTION	0	360,657	360,657	13

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	360,657	360,657	
TOTAL OTHER INCOME:	26,537	360,657	387,194	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(13,781)	0	(13,781)	15
NONE			0	16
Total (Acct. 425):	(13,781)	0	(13,781)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	82,342	82,342	17
NONE			0	18
Total (Acct. 426):	0	82,342	82,342	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,781)	82,342	68,561	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	37,092	0	37,092	19
Total (Acct. 427):	37,092	0	37,092	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUT	1,972		1,972	20
Total (Acct. 428):	1,972	0	1,972	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
INTEREST CHARGED TO CONSTRUCTION	13,050		13,050	24
Total (Acct. 432):	13,050	0	13,050	
TOTAL INTEREST CHARGES:	26,014	0	26,014	
NET INCOME:	(16,415)	278,315	261,900	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	312,839	2,912,423	3,225,262	25
Total (Acct. 216):	312,839	2,912,423	3,225,262	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(16,415)	278,315	261,900	26
Total (Acct. 433):	(16,415)	278,315	261,900	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
TRANSFER TO ELECTRIC UTILITY FOR PLANT INSTALLED WITH \	43,689		43,689	30
Total (Acct. 439)--Debit:	43,689	0	43,689	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	252,735	3,190,738	3,443,473	

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 & 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	479,314	0	0	0	479,314	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	479,314	0	0	0	479,314	

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	90,381	0	90,381	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
Total Payroll	90,381	0	90,381	

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	2.3	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	7,381,437	5,550,425	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,345,466	1,421,131	2
Net Utility Plant	6,035,971	4,129,294	
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)	0	0	5
Other Investments (124)	330,270	376,573	6
Sinking Funds (125)	78,375	76,829	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	408,645	453,402	
CURRENT AND ACCRUED ASSETS			
Cash (131)		0	10
Special Deposits (134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	43,327	31,846	15
Other Accounts Receivable (143)	0	455,808	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	70,949	70,949	18
Plant Materials and Operating Supplies (154)	1,747	1,947	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)		0	24
Accrued Utility Revenues (173)		0	25
Miscellaneous Current and Accrued Assets (174)		0	26
Total Current and Accrued Assets	116,023	560,550	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	17,517	19,489	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	17,517	19,489	
Total Assets and Other Debits	6,578,156	5,162,735	

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)	654,152	612,544	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	3,443,473	3,225,262	35
Total Proprietary Capital	4,097,625	3,837,806	
LONG-TERM DEBT			
Bonds (221)	1,825,008	480,000	36
Advances from Municipality (223)	159,687	97,070	37
Other Long-Term Debt (224)	50,150	55,628	38
Total Long-Term Debt	2,034,845	632,698	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	241,100	476,410	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	6,832	3,290	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	18,595	19,591	46
Total Current and Accrued Liabilities	266,527	499,291	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	179,159	192,940	49
Total Deferred Credits	179,159	192,940	
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	6,578,156	5,162,735	

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	5,550,425	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)	3,539,493	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,841,944	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	7,381,437	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)	694,278	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	651,188	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,345,466	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,035,971	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)	809,216				809,216	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	78,563				78,563	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,607				3,607	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	82,170	0	0	0	82,170	16
Debits during year						17
Book cost of plant retired	197,108				197,108	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	197,108	0	0	0	197,108	25
Balance end of year (111.1)	694,278	0	0	0	694,278	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	611,915				611,915	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	82,342				82,342	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	82,342	0	0	0	82,342	16
Debits during year						17
Book cost of plant retired	43,069				43,069	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	43,069	0	0	0	43,069	25
Balance end of year (111.2)	651,188	0	0	0	651,188	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 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)	1,747	1,947	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	1,747	1,947	

**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)				
2001 REVENUE BONDS	1,662	428	11,636	1
2008 SDWL BONDS	310	428	5,881	2
Total			17,517	
Unamortized premium on debt (251)				
NONE		0		3
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	612,544	1
Changes during year (explain):		
WATER PLANT ADDITIONS CONTRIBUTED BY TIF DISTRICT #3	41,608	2
Balance end of year	654,152	

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)	
2001 MORTGAGE REVENUE	12/11/2001	12/01/2017	4.32%	385,000	1
2008 SDWL REVENUE BONDS	10/28/2009	05/01/2029	1.60%	1,440,008	2
Total Bonds (Account 221):				1,825,008	

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)					
OVERDRAFT OF POOLED CASH	00/00/0000	00/00/0000	0.00%	146,600	1
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	13,087	2
Total for Account 223				159,687	
Other Long-Term Debt (224)					
NOTE PAYABLE	05/26/2006	05/26/2011	5.29%	2,817	3
2007 BANK LOAN	08/14/2007	08/20/2017	4.78%	28,966	4
STATE TRUST FUND LOAN	03/15/2005	03/15/2025	5.24%	18,367	5
Total for Account 224				50,150	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	106,195	2
Charged electric department expense		3
Charged sewer department expense	1,134	4
Other (explain):		
NONE		5
Total Accruals and other credits	107,329	
Taxes paid during year:		
County, state and local taxes	100,152	6
Social Security taxes	6,707	7
PSC Remainder Assessment	470	8
Other (explain):		
NONE		9
Total payments and other debits	107,329	
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)					
1997 MORTGAGE REVENUE	0	13,050	9,197	3,853	1
2001 MORTGAGE REVENUE	1,797	21,384	21,557	1,624	2
Subtotal	1,797	34,434	30,754	5,477	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NOTE PAYABLE	167	205	285	87	4
NOTE PAYABLE - 2007	561	1,485	1,529	517	5
STATE TRUST FUND LOAN	765	968	982	751	6
Subtotal	1,493	2,658	2,796	1,355	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	3,290	37,092	33,550	6,832	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	330,270	2
Total (Acct. 124):	330,270	
Sinking Funds (125):		
BOND RESERVE ACCOUNT	78,375	3
Total (Acct. 125):	78,375	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	43,327	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	43,327	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TIF #2	70,949	* 15
Total (Acct. 145):	70,949	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	179,159	23
NONE		24
Total (Acct. 253):	179,159	

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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 - This a receivable of plant additions paid for by the utility in the TIF District which will be reimbursed.

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)	2,741,615	0	0	0	2,741,615	1
Materials and Supplies	1,847	0	0	0	1,847	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	751,747	0	0	0	751,747	4
Customer Advances for Construction					0	5
Regulatory Liability	186,049	0	0	0	186,049	6
NONE					0	7
Average Net Rate Base	1,805,666	0	0	0	1,805,666	
Net Operating Income	(30,719)	0	0	0	(30,719)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.70%	N/A	N/A	N/A	-1.70%	

**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	192,940	0	0	0	192,940	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,781	0	0	0	13,781	3
Other (specify):						
NONE					0	4
Balance End of Year	179,159	0	0	0	179,159	

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.

During 2010, the utility increased rates in accordance with Docket 6500-WR-105.

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)	472,931	433,288	1
Total Sales of Water	472,931	433,288	
Other Operating Revenues			
Forfeited Discounts (470)	1,966	1,558	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	4,417	2,292	5
Total Other Operating Revenues	6,383	3,850	
Total Operating Revenues	479,314	437,138	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	2,657	4,824	6
Pumping Expenses (620-625)	43,120	43,172	7
Water Treatment Expenses (630-635)	118,256	94,147	8
Transmission and Distribution Expenses (640-655)	52,667	66,680	9
Customer Accounts Expenses (901-906)	12,469	11,039	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	96,106	109,384	12
Total Operation and Maintenance Expenses	325,275	329,246	
Other Operating Expenses			
Depreciation Expense (403)	78,563	49,896	13
Amortization Expense (404-407)		0	14
Taxes (408)	106,195	69,722	15
Total Other Operating Expenses	184,758	119,618	
Total Operating Expenses	510,033	448,864	
NET OPERATING INCOME	(30,719)	(11,726)	

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)	548	22,490	135,877	5
Commercial (461.2)	114	12,520	55,662	6
Industrial (461.3)	4	35,396	86,583	7
Public Authority (461.4)	29	10,221	36,520	8
Total Metered Sales to General Customers (461)	695	80,627	314,642	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		145,416	10
Other Water Sales (465)				11
Sales for Resale (466)	1	3,695	12,873	12
Interdepartmental Sales (467)				13
Total Sales of Water	697	84,322	472,931	

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)	
TOWN OF LINCOLN	METERHOUSE-HIGHWAY 53 N.	3,695	12,873	1
Total		3,695	12,873	

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)	145,416	3
NONE		4
Total Public Fire Protection Service (463)	145,416	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,966	6
Other (specify):		
Total Forfeited Discounts (470)	1,966	
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):		
NONE		9
MISCELLANEOUS	937	10
Return on net investment in meters charged to sewer department	3,480	11
Other (specify):		
Total Other Water Revenues (474)	4,417	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	1,932	2,033	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	725	2,791	4
Total Source of Supply Expenses	2,657	4,824	
PUMPING EXPENSES			
Operation Labor (620)	4,015	3,363	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	27,001	22,644	7
Operation Supplies and Expenses (623)	8,031	6,685	8
Maintenance of Pumping Plant (625)	4,073	10,480	* 9
Total Pumping Expenses	43,120	43,172	
WATER TREATMENT EXPENSES			
Operation Labor (630)	25,207	18,930	* 10
Chemicals (631)	77,578	63,504	11
Operation Supplies and Expenses (632)	11,224	9,695	12
Maintenance of Water Treatment Plant (635)	4,247	2,018	13
Total Water Treatment Expenses	118,256	94,147	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	27,418	26,542	14
Operation Supplies and Expenses (641)	10,127	10,385	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,770	15,906	* 16
Maintenance of Mains (651)	2,436	1,047	17
Maintenance of Services (652)	6,222	5,564	18
Maintenance of Meters (653)	4,234	6,337	19
Maintenance of Hydrants (654)	411	784	20
Maintenance of Other Plant (655)	49	115	21
Total Transmission and Distribution Expenses	52,667	66,680	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,662	1,814	22
Accounting and Collecting Labor (902)	10,807	9,225	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	0	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)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0	0	26
Total Customer Accounts Expenses	12,469	11,039	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,511	18,784	28
Office Supplies and Expenses (921)	3,626	3,458	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	10,009	8,940	31
Property Insurance (924)	7,879	9,155	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	50,016	52,235	34
Regulatory Commission Expenses (928)	779	10,485	* 35
Miscellaneous General Expenses (930)	1,663	2,043	36
Transportation Expenses (933)	4,623	4,284	37
Maintenance of General Plant (935)	0	0	38
Total Administrative and General Expenses	96,106	109,384	
Total Operation and Maintenance Expenses	325,275	329,246	

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

Account 625 - In 2009, the utility expensed a pump repair of \$7,120. This is not a repeat item

Account 622 - Wages increased due to the water treatment plant being placed into service.

Account 650 - In 2009, the utility expensed cleaning and repairs to the water tower for \$14,000. This is not a repeat item.

Account 928 - 2009 had rate increase costs. This is not a repeat item.

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		100,152	64,189	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,134	1,006	2
Net property tax equivalent		99,018	63,183	
Social Security		6,707	6,152	3
PSC Remainder Assessment		470	387	4
Other (specify):		0	0	5
Total tax expense		106,195	69,722	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193223				3
County tax rate	mills		6.446095				4
Local tax rate	mills		8.559544				5
School tax rate	mills		10.742215				6
Voc. school tax rate	mills		2.329245				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.270322				10
Less: state credit	mills		1.413103				11
Net tax rate	mills		26.857219				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.559544				14
Combined School Tax Rate	mills		13.071460				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.631004				17
Total Tax Rate	mills		28.270322				18
Ratio of Local and School Tax to Total	dec.		0.765149				19
Total tax net of state credit	mills		26.857219				20
Net Local and School Tax Rate	mills		20.549770				21
Utility Plant, Jan. 1	\$	5,550,425	5,550,425				22
Materials & Supplies	\$	1,947	1,947				23
Subtotal	\$	5,552,372	5,552,372				24
Less: Plant Outside Limits	\$	3,400	3,400				25
Taxable Assets	\$	5,548,972	5,548,972				26
Assessment Ratio	dec.		0.878291				27
Assessed Value	\$	4,873,612	4,873,612				28
Net Local & School Rate	mills		20.549770				29
Tax Equiv. Computed for Current Year	\$	100,152	100,152				30
Tax Equivalent per 1994 PSC Report	\$	36,407					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	100,152					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Total utility plant first of year on F-08 includes \$1,497,046 of construction work in progress related to the water treatment plant. CWIP has been allocated to the appropriate plant accounts in 2010.

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)	1,283				1,283	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)	48,819	43,549	48,819		43,549	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	50,102	43,549	48,819	0	44,832	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	3,134				3,134	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	78,967				78,967	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,656				8,656	16
Total Pumping Plant	90,757	0	0	0	90,757	
WATER TREATMENT PLANT						
Land and Land Rights (330)	852				852	17
Structures and Improvements (331)	106,187	802,063	30,612		877,638	18
Sand or Other Media Filtration Equipment (332)	207,544	714,872	111,521		810,895	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	314,583	1,516,935	142,133	0	1,689,385	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	650				650	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	122,655				122,655	24
Transmission and Distribution Mains (343)	952,488	63,007	1,640		1,013,855	25
Services (345)	88,578				88,578	26
Meters (346)	129,033	8,048	3,766		133,315	27
Hydrants (348)	99,213	8,659	750		107,122	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)	12,305	69,623			81,928	29
Total Transmission and Distribution Plant	1,404,922	149,337	6,156	0	1,548,103	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	2,383				2,383	32
Computer Equipment (391.1)	12,745				12,745	33
Transportation Equipment (392)	43,550				43,550	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	12,234	875			13,109	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	9,502				9,502	38
Communication Equipment (397)	834				834	39
SCADA Equipment (397.1)	0	82,167			82,167	40
Miscellaneous Equipment (398)	2,126				2,126	41
Total General Plant	83,374	83,042	0	0	166,416	
Total utility plant in service directly assignable	1,943,738	1,792,863	197,108	0	3,539,493	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,943,738	1,792,863	197,108	0	3,539,493	

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 \$50,000, please explain. If applicable, provide construction authorization.

331, 332, 349, 397.1 - Additions relate to the water treatment project completed in 2010 (Docket 6500-CW-103). The utility financed portion of the project was funded with a Safe Drinking Water Loan.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

332 - Water treatment project was completed during 2010. This account had additions of \$714,872 which led to retirement amounts of \$111,521

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	43,140			43,140	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	43,140	0	0	43,140	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	265,002				265,002	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	272,454				272,454	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	537,456	0	0	0	537,456	
WATER TREATMENT PLANT						
Land and Land Rights (330)	151				151	17
Structures and Improvements (331)	144,823	794,540	31,460		907,903	18
Sand or Other Media Filtration Equipment (332)	154,564	708,167	10,529		852,202	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	299,538	1,502,707	41,989	0	1,760,256	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	554,298				554,298	24
Transmission and Distribution Mains (343)	594,962	58,482	1,080		652,364	25
Services (345)	40,443	10,300			50,743	26
Meters (346)	11,634				11,634	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)	69,858	10,376			80,234	28
Other Transmission and Distribution Plant (349)	1,452	68,970			70,422	29
Total Transmission and Distribution Plant	1,272,647	148,128	1,080	0	1,419,695	
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			0	39
SCADA Equipment (397.1)	0	81,397			81,397	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	81,397	0	0	81,397	
Total utility plant in service directly assignable	2,109,641	1,775,372	43,069	0	3,841,944	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,109,641	1,775,372	43,069	0	3,841,944	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

331, 332, 349, 397.1 - Additions relate to the water treatment project completed in 2010 (Docket 6500-CW-103). The contributed portion was funded by a grant.

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			7,779	7,779	1
February			6,816	6,816	2
March			8,068	8,068	3
April			8,467	8,467	4
May			8,598	8,598	5
June			8,342	8,342	6
July			8,083	8,083	7
August			7,639	7,639	8
September			6,726	6,726	9
October			7,910	7,910	10
November			6,342	6,342	11
December			6,531	6,531	12
Total annual pumpage	0	0	91,301	91,301	

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):	91,301	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	91,301	4
Less: Gallons (000's) sold (Revenue Water):	84,322	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	6,979	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,860	8
Gallons (000's) used for fire protection:	65	9
Gallons (000's) used to prevent freezing of distribution system:	610	10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	2,535	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:		14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	4,444	18
Subtotal Water Losses:	4,444	19
Percentage of water entering distribution system sold:	92%	20
Percentage of Real and Apparent Losses:	5%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	494	29
Date of maximum: 04/22/2010		30
Cause of maximum: Hydrant Flushing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	79	33
Date of minimum: 09/01/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	241,360	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:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,671	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
ERVIN/ABRAMS STREETS	#1	233	12	648,000	Yes	1
ERVIN/ABRAMS STREETS	#2	275	24	648,000	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	BOOSTER #1	BOOSTER #2	WELL #1	1
Location	PUMP ROOM	PUMP ROOM	ERVIN/ABRAMS STREETS	2
Purpose	B	B	P	3
Destination	R	R	T	4
Pump Manufacturer	GOULDS	GOULDS	A.4 MCDONALD	5
Year Installed	2010	2010	2010	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	400	8
Pump Motor or Standby Engine Mfr	EMERSON	EMERSON	A.4 MCDONALD	9
Year Installed	2010	2010	2010	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	20	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2			15
Location	ERVIN/ABRAMS STREETS			16
Purpose	P			17
Destination	T			18
Pump Manufacturer	FM PAMONG			19
Year Installed	1953			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	400			22
Pump Motor or Standby Engine Mfr	EMERSON			23
Year Installed	2010			24
Type	ELECTRIC			25
Horsepower	30			26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#1	#2	#3	#
Identification number or name							1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS							2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R				3
Year constructed	1932	1953	1998				4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	OTHER				5
Elevation difference in feet (See Headnote 3.)	133	133	133				6
Total capacity in gallons (actual)	120,000	500,000	350,000				7
							8
WATER TREATMENT PLANT							9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID				10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE				11
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000	750.0000	750.0000				13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y				14
Is water fluoridated (yes, no)?	Y	Y	Y				15
Footnotes							16

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	#4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	133		6
Total capacity in gallons (actual)	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.500	380				380		1
M	D	1.750	330				330		2
M	D	2.000	0				0		3
M	D	4.000	4,888				4,888		4
M	D	6.000	22,032	20			22,052	*	5
M	S	6.000	0	300	0	0	300	*	6
M	D	8.000	17,518	54	46		17,526	*	7
M	D	10.000	1,324				1,324		8
M	D	12.000	17,448	575			18,023	*	9
P	D	12.000	0	150			150		10
Total Within Municipality			63,920	1,099	46	0	64,973		
Total Utility			63,920	1,099	46	0	64,973		

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.

\$58,482 of the main additions were contributed by a developer and a grant. The remaining main additions were financed by a loan (\$25,034) and contributions from TIF #3 (\$37,973).

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	518				518		1
M	1.000	107				107	29	2
M	1.250	21				21		3
M	1.500	25				25		4
P	2.000	3				3		5
M	4.000	2				2		6
M	6.000	2	1			3		* 7
M	8.000	1	2			3	2	* 8
Total Utility		679	3	0	0	682	31	

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.

Additions were financed by Beaver Builders.

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	803	24	21	(101)	705	35	1
0.750	2				2	0	2
1.000	16			(1)	15	3	3
1.250	2				2	0	4
1.500	11	1			12	4	5
2.000	8			1	9	5	6
3.000	8			(3)	5	3	7
4.000	4			1	5	1	8
6.000	4		2	(1)	1	1	9
8.000	1				1	1	10
Total:	859	25	23	(104)	757	53	

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	595	85	0	14	0	11	705	* 1
0.750	0	2	0	0	0	0	2	2
1.000	0	9	1	3	0	2	15	3
1.250	0	2	0	0	0	0	2	4
1.500	0	9	0	3	0	0	12	5
2.000	0	5	0	3	1	0	9	6
3.000	0	0	2	3	0	0	5	7
4.000	0	2	0	3	0	0	5	8
6.000	0	0	1	0	0	0	1	9
8.000	0	0	0	0	1	0	1	10
Total:	595	114	4	29	2	13	757	

METERS

Meters (Page W-23)

Explain all reported adjustments.

The adjustments are to bring PSC report amounts into agreement with utility records.

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

Meters are tested every 10 years and replaced as needed.

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	130	4	1		133	* 2
Total Fire Hydrants	130	4	1	0	133	
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:	87
Number of distribution system valves end of year:	220
Number of distribution valves operated during year:	72

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	<= 4-inch	Pump Room - Spray wash	Magnetic	7/1/2010	1
Station Meter	<= 4-inch	Pump Room - Sludge	Magnetic	7/1/2010	2
Station Meter	<= 4-inch	Pump Room - Reclaim	Magnetic	7/1/2010	3
Station Meter	6	Pump Room - Well 2	Magnetic	7/1/2010	4
Station Meter	6	Pump Room - Well 1	Magnetic	7/1/2010	5
Station Meter	8	Lou Blvd Booster	Turbine	6/26/2007	6
Station Meter	8	Tower Booster	Magnetic	4/1/1999	7
Station Meter	12	Pump Room - Effluent	Magnetic	7/1/2010	8
Station Meter	12	Pump Room - Backwash	Magnetic	7/1/2010	9
Wholesale Meter	<= 2-inch	Park Ridge Hts. Meter pit	Other	8/2/2010	10
Wholesale Meter	8	Park Ridge Hts. Meter pit	Turbine	8/2/2010	* 11
					12

LIST OF ALL STATION AND WHOLESale METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

the 2" wholsale meter is a positive displacement meter.

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)
Trempealeau County	
Cities	
WHITEHALL	696
Total Cities:	696
Towns	
LINCOLN	2
Total Towns:	2
Total Trempealeau County:	698
Total Company:	698