



3013 (02-05-09)

ANNUAL REPORT

OF

Name: ONALASKA MUNICIPAL WATER UTILITY

Principal Office: 415 MAIN STREET
ONALASKA, WI 54650

For the Year Ended: DECEMBER 31, 2009

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

To the City Council
City of Onalaska
Onalaska, Wisconsin

We have compiled the balance sheets of the City of Onalaska Water Utility as of December 31, 2009 and 2008, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin
March 29, 2010

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ONALASKA MUNICIPAL WATER UTILITY

Utility Address: 415 MAIN STREET
ONALASKA, WI 54650

When was utility organized? 6/14/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR FRED BUEHLER

Title: FINANCIAL SERVICES DIRECTOR/TREASURER

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9530

Fax Number: (608) 781 - 9534

Email Address: fbuehler@cityofonalaska.co

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

Name: MONICA HAUSER

Title: CPA

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

500 SOUTH 2ND STREET, SUITE 200
P.O. BOX 1508
LA CROSSE, WI 54602

Telephone: (608) 793 - 3142

Fax Number: (608) 785 - 2140

Email Address: mhauser@habco.com

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

Name: DENNIS ASPENSON

Title: CHAIR

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9530

Fax Number: (608) 781 - 9534

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: MONICA HAUSER

Title: CPA

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

500 SOUTH 2ND STREET, SUITE 200
P.O. BOX 1508
LA CROSSE, WI 54602

Telephone: (608) 793 - 3142 EXT

Fax Number: (608) 785 - 2140

Email Address: mhauser@habco.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: JIM PRINDLE

Title: WATER/SEWER MANAGER

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9537

Fax Number: (608) 781 - 9506

Email Address:

Name of utility commission/committee: Onalaska Utility Committee

Names of members of utility commission/committee:

MR DENNIS ASPENSON, CHAIR

MR JIM OLSON, ALDERPERSON

MS KIM SMITH, VICE CHAIR

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,667,308	1,658,375	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,030,796	990,865	2
Depreciation Expense (403)	311,200	288,772	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	335,352	310,062	5
Total Operating Expenses	1,677,348	1,589,699	
Net Operating Income	(10,040)	68,676	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(10,040)	68,676	
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)	21,626	92,735	10
Miscellaneous Nonoperating Income (421)	239,221	274,280	11
Total Other Income	260,847	367,015	
Total Income	250,807	435,691	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(56,998)	(56,998)	12
Other Income Deductions (426)	196,990	191,943	13
Total Miscellaneous Income Deductions	139,992	134,945	
Income Before Interest Charges	110,815	300,746	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	185,532	188,143	14
Amortization of Debt Discount and Expense (428)	2,126	2,178	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	187,658	190,321	
Net Income	(76,843)	110,425	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,063,405	11,952,980	20
Balance Transferred from Income (433)	(76,843)	110,425	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	11,986,562	12,063,405	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,667,308	0	1,667,308	1
Total (Acct. 400):	1,667,308	0	1,667,308	
Operation and Maintenance Expense (401-402):				
Derived	1,030,796	0	1,030,796	2
Total (Acct. 401-402):	1,030,796	0	1,030,796	
Depreciation Expense (403):				
Derived	311,200	0	311,200	3
Total (Acct. 403):	311,200	0	311,200	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	335,352	0	335,352	5
Total (Acct. 408):	335,352	0	335,352	
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:	(10,040)	0	(10,040)	
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 AND DIVIDEND INCOME	21,626		21,626	11
Total (Acct. 419):	21,626	0	21,626	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		237,399	237,399	12
DAMAGED METER REIMBURSEMENT	1,822		1,822	13
Total (Acct. 421):	1,822	237,399	239,221	
TOTAL OTHER INCOME:	23,448	237,399	260,847	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(56,998)	0	(56,998)	14
NONE			0	15
Total (Acct. 425):	(56,998)	0	(56,998)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	196,990	196,990	16
NONE			0	17
Total (Acct. 426):	0	196,990	196,990	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(56,998)	196,990	139,992	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	185,532	0	185,532	18
Total (Acct. 427):	185,532	0	185,532	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	2,126		2,126	19
Total (Acct. 428):	2,126	0	2,126	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	187,658	0	187,658	
NET INCOME:	(117,252)	40,409	(76,843)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,099,873	8,963,532	12,063,405	24
Total (Acct. 216):	3,099,873	8,963,532	12,063,405	
Balance Transferred from Income (433):				
Derived	(117,252)	40,409	(76,843)	25
Total (Acct. 433):	(117,252)	40,409	(76,843)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,982,621	9,003,941	11,986,562	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,667,308	0	0	0	1,667,308	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,667,308	0	0	0	1,667,308	

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	385,600	0	385,600	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	1,649	0	1,649	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	387,249	0	387,249	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	6.6	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)	22,155,499	21,752,156	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,718,023	5,180,924	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,437,476	16,571,232	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	311,770	287,222	8
Sinking Funds (125)	40,559	28,719	9
Depreciation Fund (126)	475,000	475,000	10
Other Special Funds (128)	480,769	480,769	11
Total Other Property and Investments	1,308,098	1,271,710	
CURRENT AND ACCRUED ASSETS			
Cash (131)	301,146	510,127	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	1,469,619	1,465,339	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	333,402	333,375	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	849,315	780,059	20
Plant Materials and Operating Supplies (154)	45,762	37,808	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	2,999,244	3,126,708	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,786	14,218	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	13,786	14,218	
Total Assets and Other Debits	20,758,604	20,983,868	

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)	2,806,630	2,806,630	35
Appropriated Earned Surplus (215)	852,982	852,982	36
Unappropriated Earned Surplus (216)	11,986,562	12,063,405	37
Total Proprietary Capital	15,646,174	15,723,017	
LONG-TERM DEBT			
Bonds (221)	4,210,401	4,285,920	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	4,210,401	4,285,920	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	18,740	20,147	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	10,000	10,000	44
Taxes Accrued (236)	391	1,522	45
Interest Accrued (237)	27,318	27,407	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	5,678	23,067	48
Total Current and Accrued Liabilities	62,127	82,143	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	839,902	892,788	51
Total Deferred Credits	839,902	892,788	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	20,758,604	20,983,868	

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	21,752,156	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,772,742	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,382,757	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	22,155,499	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)	3,339,207	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,378,816	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	5,718,023	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	16,437,476	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,999,098				2,999,098	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	311,200				311,200	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	56,309				56,309	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	367,509	0	0	0	367,509	16
Debits during year						17
Book cost of plant retired	7,454				7,454	18
Cost of removal	0				0	19
Other debits (specify):						20
Hydrant adjustment	19,946				19,946	21
					0	22
					0	23
					0	24
Total debits	27,400	0	0	0	27,400	25
Balance end of year (111.1)	3,339,207	0	0	0	3,339,207	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)	2,181,826				2,181,826	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	196,990				196,990	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	196,990	0	0	0	196,990	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	2,378,816	0	0	0	2,378,816	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

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)	45,762	37,808	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	45,762	37,808	

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)				
2005 MRB REFUNDING ISSUE COST AND DISCOUNT	949	428	2,455	1
2006 MRB ISSUANCE COST	697	428	6,683	2
2007 C/P ISSUANCE COST	101	428	653	3
2007 REFINANCING COST	68	428	612	4
2008 C/P ISSUANCE COST	181	428	1,833	5
2009 C/P ISSUANCE COSTS	145	428	1,550	6
Total			13,786	
Unamortized premium on debt (251)				
NONE				7
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	2,806,630	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,806,630</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)	
2001 MRB	03/15/2001	12/01/2012	4.12%	180,500	1
2002 G.O. BONDS	04/15/2002	10/01/2021	4.03%	34,266	2
2002 G.O. REFUNDING BONDS	08/01/2002	10/01/2019	3.29%	40,502	3
2003 G.O. BONDS	05/01/2003	04/01/2023	4.30%	15,000	4
2004 G.O. BONDS	04/01/2004	10/01/2024	3.86%	42,086	5
2005 MRB REFUNDING	03/15/2005	12/01/2015	3.55%	349,273	6
2005 G.O. BONDS	04/01/2005	10/01/2025	4.12%	74,708	7
2006 MRB	04/01/2006	12/01/2027	4.74%	2,633,565	8
2007 REFUNDING BONDS	01/05/2007	10/01/2021	3.97%	83,639	9
2007 G.O. BONDS	04/02/2007	10/01/2026	4.12%	101,618	10
2008 G.O. BONDS	04/02/2008	04/02/2027	3.40%	328,994	11
2008 REFUNDING BONDS	10/01/2008	10/01/2027	3.50%	81,250	12
2009 GO BONDS	04/02/2009	04/02/2028	2.99%	245,000	13
Total Bonds (Account 221):				4,210,401	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,522	1
Accruals:		
Charged water department expense	334,221	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	334,221	
Taxes paid during year:		
County, state and local taxes	304,021	6
Social Security taxes	29,004	7
PSC Remainder Assessment	2,327	8
Other (explain):		
NONE		9
Total payments and other debits	335,352	
Balance end of year	391	

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)					
2003 GO BONDS	165	645	645	165	1
2004 GO BONDS	418	1,607	1,619	406	2
2001 MRB	892	10,295	10,496	691	3
2002 G.O. BONDS	500	1,845	1,962	383	4
2002 GO REFUNDING BONDS	449	1,740	1,762	427	5
2005 G.O. BONDS	813	3,093	3,125	781	6
2005 MRB REFUNDING	1,318	15,353	15,505	1,166	7
2007 REFUNDING BONDS	866	3,391	3,395	862	8
2006 MRB	10,076	118,218	118,537	9,757	9
2007 G.O. BONDS	1,104	4,296	4,337	1,063	10
2008 REFUNDING BONDS	1,358	4,842	5,325	875	11
2009 G.O. BONDS		7,528	0	7,528	12
2008 G.O. BONDS	9,448	12,679	18,913	3,214	13
Subtotal	27,407	185,532	185,621	27,318	
Advances from Municipality (223)					
NONE	0			0	14
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
	0			0	15
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	16
Subtotal	0	0	0	0	
Total	27,407	185,532	185,621	27,318	

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	311,770	2
Total (Acct. 124):	311,770	
Sinking Funds (125):		
REDEMPTION FUND	40,559	3
Total (Acct. 125):	40,559	
Depreciation Fund (126):		
SPECIAL DEPRECIATION FUND	475,000	4
Total (Acct. 126):	475,000	
Other Special Funds (128):		
RESERVE FUND	480,769	5
Total (Acct. 128):	480,769	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	327,746	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
OTHER	5,656	11
Total (Acct. 142):	333,402	
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 SEWER	142,674	* 15
DUE FROM CAPITAL PROJECTS	706,641	* 16
Total (Acct. 145):	849,315	

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)
Prepayments (165):		
NONE		17
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):		0
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability		797,976 24
DEFERRED REVENUE		4,674 25
ACCRUED EMPLOYEE BENEFITS		37,252 26
Total (Acct. 253):		839,902

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

See line description on schedule.

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	10,689,770	0	0	0	10,689,770	1
Materials and Supplies	41,785	0	0	0	41,785	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,169,152	0	0	0	3,169,152	4
Customer Advances for Construction					0	5
Regulatory Liability	826,475	0	0	0	826,475	6
NONE					0	7
Average Net Rate Base	6,735,928	0	0	0	6,735,928	
Net Operating Income	(10,040)	0	0	0	(10,040)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.15%	N/A	N/A	N/A	-0.15%	

**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	854,974	0	0	0	854,974	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	56,998	0	0	0	56,998	3
Other (specify):						
NONE					0	4
Balance End of Year	797,976	0	0	0	797,976	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

Debt in the amount of \$245,000 was issued to finance water projects.

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)	1,591,163	1,587,367	1
Total Sales of Water	1,591,163	1,587,367	
Other Operating Revenues			
Forfeited Discounts (470)	9,990	9,515	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	66,155	61,493	5
Total Other Operating Revenues	76,145	71,008	
Total Operating Revenues	1,667,308	1,658,375	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	52,309	54,423	6
Pumping Expenses (620-633)	184,806	185,903	7
Water Treatment Expenses (640-652)	146,902	120,833	8
Transmission and Distribution Expenses (660-678)	310,043	316,287	9
Customer Accounts Expenses (901-906)	27,734	28,623	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	309,002	284,796	12
Total Operation and Maintenance Expenses	1,030,796	990,865	
Other Operating Expenses			
Depreciation Expense (403)	311,200	288,772	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	335,352	310,062	15
Total Other Operating Expenses	646,552	598,834	
Total Operating Expenses	1,677,348	1,589,699	
NET OPERATING INCOME	(10,040)	68,676	

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. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (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)	5,659	459,920	898,058	5
Commercial (461.2)	493	224,619	287,685	6
Industrial (461.3)	7	2,675	3,513	7
Public Authority (461.4)	37	37,760	40,764	8
Total Metered Sales to General Customers (461)	6,196	724,974	1,230,020	
Private Fire Protection Service (462)	91		21,481	9
Public Fire Protection Service (463)	1		330,554	10
Other Water Sales (465)				11
Sales for Resale (466)	1	4,584	9,108	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,289	729,558	1,591,163	

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)	
CITY OF LA CROSSE	NORTH KINNEY COULEE	4,584	9,108	1
Total		4,584	9,108	

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 (usually per rate schedule F-1 or Fd-1)	330,554	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	330,554	
Forfeited Discounts (470):		
Customer late payment charges	9,990	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,990	
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):		
HIGH PRESSURE ZONE FEE	8,249	9
SPRINKLER METER CHARGES	6,685	10
TRANSFER FEE	5,170	11
MISCELLANEOUS	3,928	12
Return on net investment in meters charged to sewer department	42,123	13
Other (specify):		
Total Other Water Revenues (474)	66,155	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

See line descriptions on schedule.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	51,580	50,752	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)	729	3,671	12
Total Source of Supply Expenses	52,309	54,423	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	144,087	150,577	16
Pumping Labor and Expenses (624)	37,966	33,719	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	1,875	340	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	878	1,267	24
Total Pumping Expenses	184,806	185,903	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	68,285	43,184	* 26
Operation Labor and Expenses (642)	50,593	35,172	* 27
Miscellaneous Expenses (643)	22,751	38,828	* 28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	1,011	1,917	31
Maintenance of Water Treatment Equipment (652)	4,262	1,732	32
Total Water Treatment Expenses	146,902	120,833	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	186,754	178,278	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	49,941	50,952	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	12,365	4,529	42
Maintenance of Transmission and Distribution Mains (673)	14,327	34,696	* 43
Maintenance of Services (675)	6,475	11,383	44
Maintenance of Meters (676)	5,663	5,112	45
Maintenance of Hydrants (677)	30,958	29,288	46
Maintenance of Miscellaneous Plant (678)	3,560	2,049	47
Total Transmission and Distribution Expenses	310,043	316,287	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	1,671	1,965	49
Customer Records and Collection Expenses (903)	19,432	19,461	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	6,631	7,197	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	27,734	28,623	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	57,036	49,187	55
Office Supplies and Expenses (921)	5,076	5,907	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	21,713	27,225	58
Property Insurance (924)	12,174	11,038	59
Injuries and Damages (925)	19,356	16,800	60
Employee Pensions and Benefits (926)	165,910	147,562	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	15,403	22,555	64
Rents (931)		0	65
Maintenance of General Plant (932)	12,334	4,522	66
Total Administrative and General Expenses	309,002	284,796	
Total Operation and Maintenance Expenses	1,030,796	990,865	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Increase in account 641 - Chemicals - due to additional water testing.

Increase in account 642 - Operation Labor and Expenses - due to water testing taking place throughout the City.

Decrease in account 643 - Miscellaneous Expense - due to prior year expenses for scale replacement.

Decrease in account 673 - Maintenance of Transmission and Distribution Mains - due to prior year flushing.

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		319,790	297,021	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,769	14,779	2
Net property tax equivalent		304,021	282,242	
Social Security		29,995	26,287	3
PSC Remainder Assessment		1,336	1,533	4
Other (specify): NONE			0	5
Total tax expense		335,352	310,062	

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			La Crosse	La Crosse			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.178370	0.178370			3
County tax rate	mills		4.063100	4.063100			4
Local tax rate	mills		6.067470	6.067470			5
School tax rate	mills		8.322910	11.531090			6
Voc. school tax rate	mills		2.090580	2.090580			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.722430	23.930610			10
Less: state credit	mills		1.392110	1.392110			11
Net tax rate	mills		19.330320	22.538500			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.067470	6.067470			14
Combined School Tax Rate	mills		10.413490	13.621670			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.480960	19.689140			17
Total Tax Rate	mills		20.722430	23.930610			18
Ratio of Local and School Tax to Total	dec.		0.795320	0.822760			19
Total tax net of state credit	mills		19.330320	22.538500			20
Net Local and School Tax Rate	mills		15.373787	18.543768			21
Utility Plant, Jan. 1	\$	21,752,156	21,079,615	672,541			22
Materials & Supplies	\$	37,808	37,808	0			23
Subtotal	\$	21,789,964	21,117,423	672,541			24
Less: Plant Outside Limits	\$	376,599	376,599	0			25
Taxable Assets	\$	21,413,365	20,740,824	672,541			26
Assessment Ratio	dec.		0.965153	0.965153			27
Assessed Value	\$	20,667,173	20,018,069	649,105			28
Net Local & School Rate	mills		15.373787	18.543768			29
Tax Equiv. Computed for Current Year	\$	319,790	307,754	12,037			30
Tax Equivalent per 1994 PSC Report	\$	195,839					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	319,790					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	791				791	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)	1,652,203	2,773			1,654,976	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,652,994	2,773	0	0	1,655,767	
PUMPING PLANT						
Land and Land Rights (320)	35,000				35,000	11
Structures and Improvements (321)	920,101	77		(220)	919,958	* 12
Other Power Production Equipment (323)	45,529				45,529	13
Electric Pumping Equipment (325)	711,170				711,170	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,439				3,439	16
Total Pumping Plant	1,715,239	77	0	(220)	1,715,096	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	59,940	5,239			65,179	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	59,940	5,239	0	0	65,179	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	72,086				72,086	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,391,663				1,391,663	24
Transmission and Distribution Mains (343)	2,370,722	4,722			2,375,444	25
Services (345)	235,768	2,074	355		237,487	26
Meters (346)	1,993,276	108,692	450		2,101,518	27
Hydrants (348)	251,982	32,265	6,649	(19,946)	257,652	* 28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	9,980				9,980	29
Total Transmission and Distribution Plant	6,325,477	147,753	7,454	(19,946)	6,445,830	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	17,810				17,810	32
Computer Equipment (391.1)	143,011	8,103			151,114	33
Transportation Equipment (392)	172,487	24,903			197,390	34
Stores Equipment (393)	0	4,716			4,716	35
Tools, Shop and Garage Equipment (394)	120,639				120,639	36
Laboratory Equipment (395)	8,959				8,959	37
Power Operated Equipment (396)	50,481				50,481	38
Communication Equipment (397)	10,981				10,981	39
SCADA Equipment (397.1)	328,780				328,780	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	853,148	37,722	0	0	890,870	
Total utility plant in service directly assignable	10,606,798	193,564	7,454	(20,166)	10,772,742	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,606,798	193,564	7,454	(20,166)	10,772,742	

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 Adjustments for any account are nonzero, please explain.

Account 321 - Structures and Improvements - Adjusted to remove cost that was not associated with structures and improvements. It should have been an operating expense.

Account 348 - Hydrants - The City completed a physical inventory of the existing hydrants in the current year which resulted in adjustments.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	236,869	30,340			267,209	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	236,869	30,340	0	0	267,209	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	505,503				505,503	24
Transmission and Distribution Mains (343)	7,283,960	116,054			7,400,014	25
Services (345)	1,999,559	73,505			2,073,064	26
Meters (346)	0				0	27
Hydrants (348)	1,119,467	17,500			1,136,967	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	10,908,489	207,059	0	0	11,115,548	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	11,145,358	237,399	0	0	11,382,757	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,145,358	237,399	0	0	11,382,757	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	171,384	2.90%	47,954	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	171,384		47,954	
PUMPING PLANT				
Structures and Improvements (321)	142,346	3.20%	29,441	7
Other Power Production Equipment (323)	17,026	4.40%	2,003	8
Electric Pumping Equipment (325)	447,269	4.40%	31,291	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	3,377	4.40%		11
Total Pumping Plant	610,018		62,735	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	40,447	6.00%	3,754	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	40,447		3,754	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	423,914	1.90%	26,442	17
Transmission and Distribution Mains (343)	330,911	1.30%	30,850	18
Services (345)	52,959	2.90%	6,862	19
Meters (346)	868,047	5.50%	112,607	20
Hydrants (348)	56,056	2.20%	5,606 *	21
Other Transmission and Distribution Plant (349)	1,250	5.00%	499	22
Total Transmission and Distribution Plant	1,733,137		182,866	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	17,992	5.80%	0 *	24
Computer Equipment (391.1)	81,064	26.70%	7,133	25
Transportation Equipment (392)	147,585	13.30%	24,597	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	55,131	5.80%	7,134	28
Laboratory Equipment (395)	6,463	5.80%	520	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					219,338	4
316					0	5
317					0	6
	0	0	0	0	219,338	
321					171,787	7
323					19,029	8
325					478,560	9
326					0	10
328					3,377	11
	0	0	0	0	672,753	
331					0	12
332					44,201	13
333					0	14
334					0	15
	0	0	0	0	44,201	
341					0	16
342					450,356	17
343					361,761	18
345	355				59,466	19
346	450				980,204	20
348	6,649			(19,946)	35,067 *	21
349					1,749	22
	7,454	0	0	(19,946)	1,888,603	
390					0	23
391					17,992 *	24
391.1					88,197	25
392					172,182	26
393					0	27
394					62,265	28
395					6,983	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	50,481	7.50%		30
Communication Equipment (397)	10,413	15.00%	568	31
SCADA Equipment (397.1)	74,983	9.20%	30,248	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	444,112		70,200	
Total accum. prov. directly assignable	2,999,098		367,509	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,999,098		367,509	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					50,481	30
397					10,981	31
397.1					105,231	32
398					0	33
	0	0	0	0	514,312	
	7,454	0	0	(19,946)	3,339,207	
					0	34
	7,454	0	0	(19,946)	3,339,207	

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

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

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

Beginning balance on accumulated depreciation was greater than plant in service for office furniture (391). No additional depreciation was taken in current year. Utility schedules show the asset is fully depreciated.

If Adjustments for any account are nonzero, please explain.

Account 348 - Hydrants - The City completed a physical count of Hydrants in the current year. The count resulted in adjustments to the schedule.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	124,927	3.20%	8,065	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	124,927		8,065	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	156,015	1.90%	9,605	17
Transmission and Distribution Mains (343)	1,050,242	1.30%	95,446	18
Services (345)	586,949	2.90%	59,053	19
Meters (346)	0	0.00%		20
Hydrants (348)	263,693	2.20%	24,821	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,056,899		188,925	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					132,992	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	132,992	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					165,620	17
343					1,145,688	18
345					646,002	19
346					0	20
348					288,514	21
349					0	22
	0	0	0	0	2,245,824	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	2,181,826		196,990	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	2,181,826		196,990	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	2,378,816	
					0	34
	0	0	0	0	2,378,816	

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			47,629	47,629	1
February			43,106	43,106	2
March			48,263	48,263	3
April			52,976	52,976	4
May			73,644	73,644	5
June			85,436	85,436	6
July			116,723	116,723	7
August			96,859	96,859	8
September			97,594	97,594	9
October			51,018	51,018	10
November			45,319	45,319	11
December			44,980	44,980	12
Total annual pumpage	0	0	803,547	803,547	

WATER LOSS AND OTHER STATISTICS

1. 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.
2. For Gallons used for other system uses (line 10), 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.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	803,547	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	803,547	3
Less: Gallons (000's) sold:	729,558	4
Gallons (000's) entering distribution system but not sold:	73,989	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	33,768	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	578	10
Subtotal Estimated Usage:	34,346	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	39,643	17
Subtotal of Estimated Losses:	39,643	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	5%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	5,234	22
Date of maximum: 07/20/2009		23
Cause of maximum: City wide flushing of mains.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	899	25
Date of minimum: 12/01/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,228,960	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	3	33
Population served (estimate the number of individuals served):		34
Inside municipality?	16,690	35
Outside municipality?	40	36

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)	
504 VILAS STREET	10	160	26	3,600,000	Yes	1
504 MONICA LANE	7	160	26	3,441,600	Yes	2
840 11TH AVE SOUTH	9	160	26	3,960,000	Yes	3
OAK AVE N & GROVE ST	8	170	26	2,980,800	Yes	4

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	#1	#10	#2	1
Location	FAIRWAY & GRAND VIEW BLVD	VILAS ST	3041 EAST MAIN STREET	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	PACO	US	AURORA	5
Year Installed	1986	2007	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	2,500	1,000	8
Pump Motor or Standby Engine Mfr	PACO	US	SPECTRUM 100	9
Year Installed	1986	2007	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	120	300	120	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3	#7	#8	15
Location	1867 BEAR PAW PLACE	MONICA LN	OAK AVE & GROVE ST	16
Purpose	B	P	P	17
Destination	D	D	D	18
Pump Manufacturer	US	US	US	19
Year Installed	2000	1972	2004	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,500	2,390	2,070	22
Pump Motor or Standby Engine Mfr	KOHLER	GE	US	23
Year Installed	2000	2002	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	170	250	250	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#9			1
Location	840 11TH AVE SOUTH			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	US			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	2,750			8
Pump Motor or Standby Engine Mfr	US			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	300			13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				27
Footnotes				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	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1966	1979	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	146	139	146	6
Total capacity in gallons (actual)	600,000	600,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1996	1998		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1	119		6
Total capacity in gallons (actual)	225,000	1,100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		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.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	3,257				3,257	1
A	D	4.000	418				418	2
M	D	4.000	6,108				6,108	3
A	D	6.000	7,526	2,635			10,161	* 4
M	D	6.000	230,127				230,127	5
M	D	8.000	92,414				92,414	6
M	D	10.000	32,447				32,447	7
M	D	12.000	121,191	620			121,811	* 8
M	D	16.000	12,508				12,508	9
Total Within Municipality			505,996	3,255	0	0	509,251	
M	D	6.000	664				664	10
M	D	12.000	8,435				8,435	11
M	D	16.000	5,900				5,900	12
Total Outside of Municipality			14,999	0	0	0	14,999	
Total Utility			520,995	3,255	0	0	524,250	

WATER MAINS

Water Mains (Page W-19)

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

Water mains of 3,255 were financed by developer contributions and the municipality.

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	1,831		2		1,829		1
M	1.000	3,292	11	1		3,302	203 *	2
M	1.250	70				70	6	3
M	1.500	239				239	37	4
M	2.000	117				117	12	5
M	3.000	1				1		6
M	4.000	45				45	18	7
M	6.000	76	1			77	4 *	8
M	8.000	29	1			30		9 *
M	10.000	3				3		10
M	12.000	2				2		11
Total Utility		5,705	13	3	0	5,715	280	

WATER SERVICES

Water Services (Page W-20)

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

The new services were financed by developer contributions and the municipality.

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.
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.

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	5,029	104			5,133	255	1
0.750	734	40	6		768	14	2
1.000	442	4			446	7	3
1.250	0				0	0	4
1.500	93				93	60	5
2.000	94	8	5		97	9	* 6
3.000	22	1	2		21	12	7
4.000	14		2		12	3	* 8
Total:	6,428	157	15	0	6,570	360	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,769	147	2	3	3	209	5,133	1
0.750	699	45	0	1	4	19	768	2
1.000	256	166	5	11	0	8	446	3
1.250	0	0	0	0	0	0	0	4
1.500	5	78	0	6	0	4	93	5
2.000	1	70	0	17	0	9	97	* 6
3.000	0	8	0	5	4	4	21	7
4.000	1	7	0	4	0	0	12	* 8
Total:	5,731	521	7	47	11	253	6,570	

METERS

Meters (Page W-21)

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

Meters 1" or smaller are rotated on a twenty year program.

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

The 2" residential meter is a sprinkling meter for a large house and grounds.

The 4" residential meter is a wealthy customer who has a large back yard, sprinkler system, and an indoor pool.

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.

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	34			2	36	1
Within Municipality	915	10	7	21	939	2
Total Fire Hydrants	949	10	7	23	975	
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:	986	*
Number of distribution system valves end of year:	1,303	
Number of distribution valves operated during year:	502	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

Adjustments are due to prior year errors in counting. In the current year a physical inventory was completed and adjustments were made to correct the ending balance.
